

CRANFIELD UNIVERSITY

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Whose accountability? A case study of NGO accountability to recipients of aid in South Sudan.

School of Applied Sciences

MSc by Research
Academic Year: 2009 - 2012

Supervisors: Dr Paul Trawick and Dr Colin Pilbeam
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ABSTRACT

The prominence of non-governmental organisations (NGOs) has increased dramatically in the last decade triggering concerns over the accountability of these organisations. In response, NGOs have broadened their accountability systems to include all their stakeholders, not only those who hold some form of authority over them. Particular attention has been given to ensuring accountability to the recipients of an NGO's assistance, known in some circles as 'beneficiary accountability'. However, the implementation of beneficiary accountability is particularly difficult in the kind of environment in which humanitarian assistance is provided – a point which is acknowledged in literature. The aim of this research was to understand the factors that influenced the implementation and the reasons for the difficulty.

The case study employed qualitative methods to gather data from NGO staff and members of two Dinka communities in South Sudan. The study found that the complexity of accountability was not given sufficient consideration during implementation. Within the task-oriented environment of humanitarian aid, accountability was simplified into a set of practical steps. But while staff implemented the steps, they often missed the real essence of accountability. As a result, the mechanisms employed were not entirely appropriate for the target audience, the Dinka communities. Perhaps because of this, the community tended to prefer their own methods of holding the NGO to account.

The research concludes that because of certain structural difficulties inherent in beneficiary accountability it is not only difficult, but impossible to implement within certain contexts. It is recommended that NGOs make changes to the methodology they employ when working in a context similar to the one in which the research was conducted.

Keywords: Beneficiary accountability, Humanitarian Accountability Partnership, Culture, Tearfund, humanitarian aid

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LIST OF ACRONYMS AND ABBREVIATIONS

AC	-	Area Coordinator
CPA	-	Comprehensive Peace Agreement
DMT	-	Disaster Management Team
GoSS	-	Government of Southern Sudan
KAP	-	Knowledge, Attitude and Practice
NGO	-	Non-Governmental Organisation
NHS	-	National Health Service
OECD	-	Organisation for Economic Co-operation and Development
PD	-	Programme Director
PHCC	-	Primary Health Care Centre
PHCU	-	Primary Health Care Unit
SSRRC	-	South Sudan Relief and Rehabilitation Commission
SPLM	-	Sudan People's Liberation Movement
UK	-	United Kingdom
UN	-	United Nations
USD	-	United States Dollar
WASH	-	Water, sanitation and hygiene

GLOSSARY OF TERMS

Area Coordinator: The most senior manager at a project site.

Field staff: Staff who were based at one of the project sites rather than at head office.

KAP survey: These surveys were conducted among the recipient communities. They were used to measure the changes in the community's knowledge, attitudes and practices. The information gathered was used to guide programmatic decisions and to measure progress.

Local staff: Staff recruited from within the immediate area of a project site.

Payam: Government administrative area in South Sudan.

PHCU/C: In South Sudan, there were three types of health care facilities: Primary Health Care Units, Primary Health Care Centres and Hospitals. Both the PHCUs and PHCCs were clinics which provided basic treatment and screening but the PHCCs were better equipped and offered more services.

Programme Director: The most senior manager within a programme, for example the South Sudan Programme. Most other NGOs call this position Country Director or Chief of Party.

Relocatable staff: Refers to Sudanese staff who were recruited from a different part of the country than the project site. Like the expatriate staff, they were housed in Tearfund's compound and were therefore eligible for relocation in the event of a security incident or illness, for example.

SSRRC: This commission was set up to oversee the work of NGOs. They provided a link between the community and the NGOs. In 2010, the GoSS set up the Ministry of Humanitarian Affairs and Disaster Management and the commission became a part of that ministry.

1 Introduction

1.1 Background

From the recognition of humanitarian organisations by the Geneva Convention of 1864 (Hilhorst, 2002) until the present, the number and prominence of humanitarian actors has increased dramatically. For example, it was estimated that more than 200 non-governmental organisations¹ (NGOs) responded to the Rwandan crisis in 1994 (Steering Committee of the Joint Evaluation of Emergency Assistance to Rwanda, 1996). In comparison, various reports estimate that anywhere from 3,000 to 10,000 NGOs responded to the Haiti earthquake in 2010.

Similarly, funding to NGOs has increased within the last decade. According to data from the Organisation for Economic Co-operation and Development (OECD), NGOs and civil society received 1 million United States Dollars (USD) in 2002. In 2009, the disbursement was USD 17.7 billion².

In addition to their increase in numbers and funding, NGOs have gained influence through engaging in advocacy at local, national and international levels. One of the most significant examples was the inclusion of international NGOs in the Ottawa Convention Banning Landmines in 1999. This was the first time that NGOs were part of an international lawmaking process (Anderson, 2000). And this inclusion of NGOs in high level, international discussions has continued. For example, in November 2011 NGOs took part in the OECD's High Level Forum on Aid Effectiveness as equal contributors alongside donors and governments (BetterAid Coalition, 2011).

This growing prominence has raised questions about the legitimacy and accountability of these organisations (Brown, 2007). Similar to the public and

¹ A definition of NGOs is given in the context chapter, see page 11.

² Data is taken from OECD's Creditor Reporting System (CRS). Query used Official Development Assistance through the channel of NGOs and civil society. Amounts were shown as disbursements in USD millions (current value).

business sectors, NGOs have had to respond by broadening their accountability (Slim, 2002) beyond conventional reporting.

NGO accountability is now equated with improving performance (Raynard, 2000), ensuring that responsibilities are fulfilled (Davis, 2007), demonstrating adequate management of resources (Bendell, 2006) and proving that aid is meeting the needs of the recipients (Hilhorst, 2002)

One aspect of this broadened accountability is known as ‘humanitarian’ or ‘beneficiary’ accountability. (Throughout this research, the term ‘beneficiary accountability’ is used but terminology is discussed further in the Literature review and Findings chapters.)

1.2 Beneficiary accountability

Because NGOs have multiple stakeholders, those interests must somehow be prioritised when mapping the organisation’s accountability (Slim, 2002). This is extremely difficult and mechanisms of accountability³ to donors have tended to be better developed than those to beneficiaries (Hilhorst, 2002; Brown, 2007).

This was made clear by the findings of the Joint Evaluation of Emergency Assistance to Rwanda, a report published in March 1996. One of the recommendations of the report was that organisations should strengthen their systems of accountability, including to the recipients of their assistance (Steering Committee of the Joint Evaluation of Emergency Assistance to Rwanda, 1996). In response to the recommendations of the report, a number of joint initiatives were undertaken by humanitarian organisations. One of those initiatives resulted in the formation of the Humanitarian Accountability Partnership (known as HAP); an international, self-regulatory body (Callamard, 2006). HAP requires their member NGOs to make themselves accountable to their beneficiaries - hence the term ‘beneficiary accountability’.

³ Variations of the phrase ‘accountability mechanisms’ are common throughout literature and refer to the systems, procedures or measures which are put in place to ensure accountability.

1.3 Problem statement

However, as attractive as beneficiary accountability sounds, the implementation of this broader accountability is particularly difficult for international organisations who are working in crisis-affected areas (Davis, 2007). Accountability is a complex concept which is influenced by culture and context and typically, NGOs providing emergency assistance don't have the time to navigate these complexities.

To assist with these challenges, HAP developed a standard and later, an audit process. Organisations that successfully undergo the audit attain HAP-certification. But difficulties remain, as shown in the Findings chapter: There is a gap between the concept and the day-to-day implementation. This leads to two questions:

1. Can an organisation certified by HAP truly claim to be accountable to their beneficiaries?
2. Are the mechanisms implemented in the name of beneficiary accountability appreciated by the beneficiaries themselves or are they more attractive to the donors and supporters of the NGO?

In order to answer these two questions, it is necessary to understand the concept of accountability, specifically beneficiary accountability; the way it is implemented; what challenges exist; and what views are held by the beneficiaries.

1.4 Aim and objectives

Aim: To analyse the factors influencing the implementation of beneficiary accountability in an NGO's relief programme in two Dinka communities in South Sudan.

Objectives:

1. To understand the overall concept of 'accountability'.

2. To examine how the specific context affects implementation.
3. To document the process of implementation, identifying the factors that influence it in two sites in Northern Bahr el Ghazal, South Sudan.
4. To identify common perceptions of beneficiary accountability held by NGO staff and beneficiary communities in the research area.
5. To make recommendations that will increase the effectiveness of accountability measures.

1.5 Scope of the research

Although beneficiary accountability may not be a familiar term to some people, the expanse of literature on NGO accountability, including beneficiary accountability, and the wider accountability debate is quite considerable. As a result, there were a number of possible contexts and foci for this research even within the specific aim. Therefore, the boundaries of this study are as follows:

- In the literature, there are clear links between ‘accountability’ and ‘quality’ (in this case, the quality of aid delivered). But since ‘quality’ is a debate in itself, doing justice to the link would require dedicated research which was not the aim of this work. Many of the articles mentioned in both the References and Bibliography contain more information on this much broader topic.
- Similarly, the research recognises the overlaps between accountability and participation and briefly discusses participation but this discussion is limited. Again, more information is available through the referenced material.
- This was not intended to be an anthropological study and although certain aspects are brought in, such as culture, they are not dealt with in great depth.
- The context for the study is very specific: an international NGO delivering humanitarian services in a post-conflict, complex emergency setting (see

Chapter 2 for further detail). This focus was chosen in order to achieve the depth of information required.

1.6 Thesis structure

The thesis has seven chapters including this one:

Chapter 2 describes the specific context within which the research was carried out. This covers three areas: South Sudan, Tearfund (the NGO who facilitated the research) and HAP.

Chapter 3 draws on the considerable literature available on the subject of accountability to define the word and then to discuss its application to NGOs. Within this, the complexity and challenges of 'beneficiary accountability' are highlighted and the views of beneficiaries themselves are summarised. Some aspects of the Dinka culture which are particularly relevant to this research are presented. This chapter contributes to the achievement of objectives 1 and 2.

Chapter 4 explains the methodology used in the research and reflects on the author's role in influencing and interpreting the findings.

Chapter 5 presents the primary data gathered. This chapter describes the implementation; outlines the challenges identified by interviewees and presents the views of the beneficiaries. Together with Chapter 6, this achieves objectives 3 and 4.

Chapter 6 discusses the complexity of the concept and identifies some of the structural problems with beneficiary accountability. Answers to the original research questions are offered by way of a conclusion.

Chapter 7 concludes the research by making recommendations for readers, in particular, NGOs. This chapter fulfils objective 5.

2 Context

Since the research was carried out within a very specific context, this chapter provides information which enables interpretation of the findings and comparison to other contexts. There are three sections covering South Sudan⁴, Tearfund and HAP.

2.1 South Sudan

2.1.1 The political context

Sudan's civil war lasted for 21 years, ending with the Comprehensive Peace Agreement (CPA) in January 2005. This was signed between the National Congress Party (NCP), the ruling party based in Khartoum, and the southern based Sudan People's Liberation Movement (SPLM) (Economist, 2010). This interim agreement devolved a limited autonomy to the Government of Southern Sudan (GoSS) and paved the way for elections and a referendum in January 2011, in which Southerners voted for secession from the north. The new Republic of South Sudan was declared on the 9th July 2011.

Although a turbulent time politically, the research sites were relatively peaceful and there was little disruption to project activities during the research period. Generally, the GoSS supported the work of NGOs and were happy to assist with this research.

2.1.2 The humanitarian context – a complex emergency

The years of war and lack of investment in the south left a virtually non-existent infrastructure, high levels of malnutrition and morbidity, and very low levels of education. In spite of the CPA, little development took place in the south between 2005 and 2010. Most development that did take place was in the

⁴ As of 9 July 2011, what was formerly Southern Sudan became the Republic of South Sudan. For consistency sake, this document refers to South Sudan unless there is a specific reason to make a distinction.

capital, Juba, or other urban centres, leaving the majority of the population untouched (Mailer and Poole, 2010).

The following statistics, which were accurate at the end of 2010, highlight the humanitarian needs in South Sudan (Reliefweb, 2010):

- 50.6% of the population lived on less than 1 USD a day. (Southern Sudan Centre for Census Statistics and Evaluation, 2010)
- Only about 10% of children were fully vaccinated.⁵
- According to reports by local authorities and/or assessment teams approximately 215,000 people were newly displaced by inter-ethnic or armed conflicts in South Sudan between January and the end of October 2010.
- 85% of adults did not know how to read or write.⁶
- South Sudan, which is roughly the size of France, had a road network of approximately 7,500 kilometres but less than half that was open all year round⁷. This was in comparison to France's road network of a little over 1 million kilometres⁸.

In August 2009, the UN Deputy Resident and Humanitarian Coordinator for Southern Sudan opened a press conference with the following words: *"The best way to characterize the humanitarian situation in Southern Sudan is as a 'humanitarian perfect storm'"* (Grande, 2009, p.1).

In December 2010, there were approximately 140 international NGOs⁹ responding to the situation in South Sudan and their work reflected the complexity of the humanitarian situation because most projects combined aspects of emergency relief with longer term development work. In this setting,

⁵ WHO Report 2010

⁶ Alternative Education Systems Unit in the Ministry of Education, UNESCO 2008

⁷ Consolidated Appeals Process (CAP): Workplan for Sudan 2010, UNOCHA

⁸ Data taken from OECD International Traffic Safety Data and Analysis Group (IRTAD)

⁹ Figure provided by the NGO Forum Secretariat in South Sudan.

the time-pressures associated with relief work are combined with the need for longer term solutions. So there was a high turnover of staff, on one or two year contracts, commensurate with a relief setting but at the same time, projects sometimes continued in the same community for several years, which was more similar to a development setting. This was the case in the two research sites.

2.1.3 Northern Bahr el Ghazal

The research was conducted in Northern Bahr el Ghazal State (see Figure 1) which had a population of just under 721,000¹⁰ and was the poorest state in South Sudan with 75.6% of the population living below the poverty line (1 USD a day) (Southern Sudan Centre for Census Statistics and Evaluation, 2010). The predominant tribe living in the area was the Dinka Malual. A Nilotic people, the Dinka were the largest tribe in South Sudan, accounting for about 10% of the population. There is additional contextual information on the Dinka people provided in the Literature review chapter (see Section 3.3).

¹⁰ According to the 2008 contested census figures

States of Southern Sudan - representative

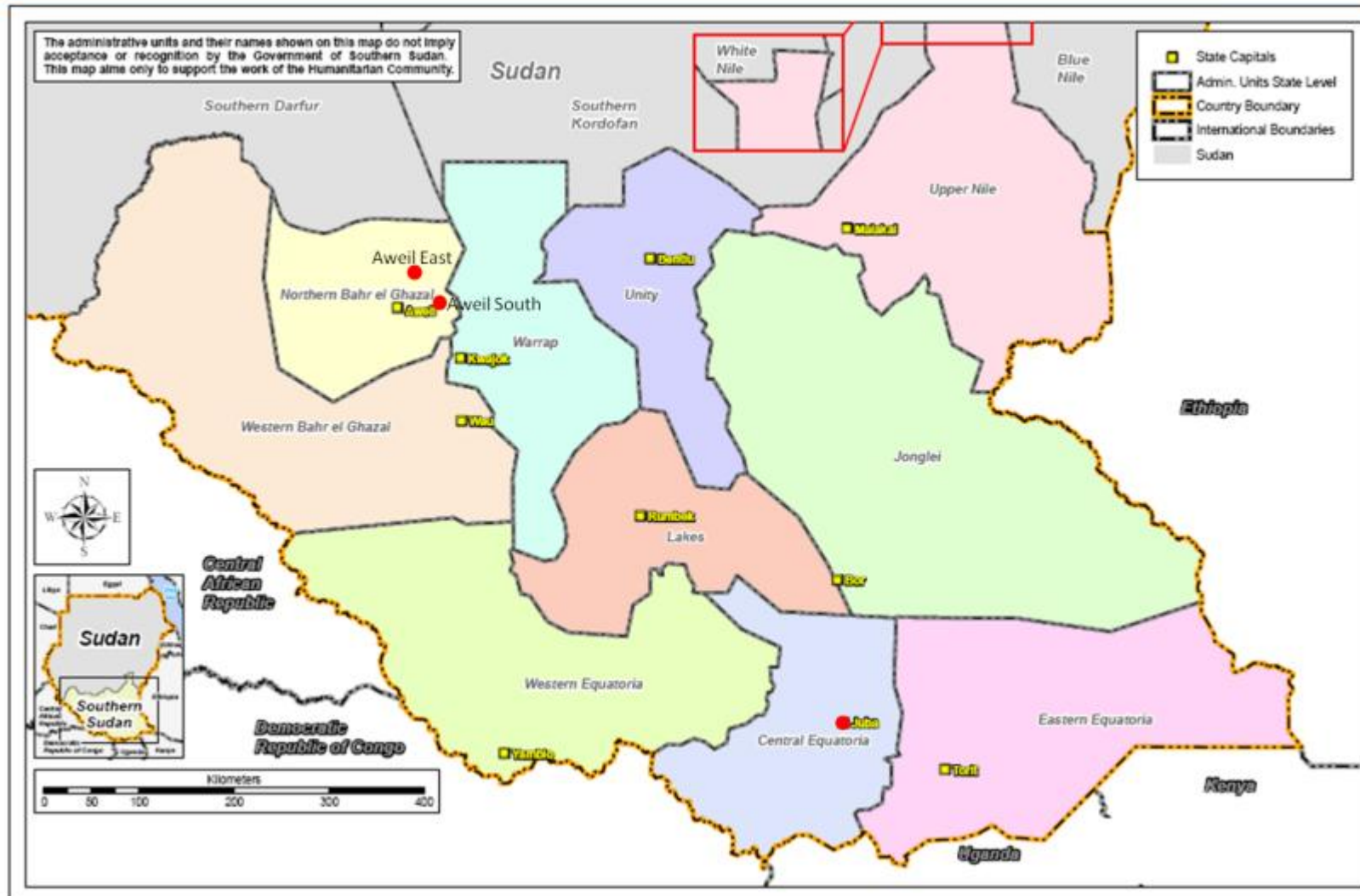


Figure 1: Map showing the location of the field sites where research was conducted and the programme head quarters in Juba (red dots)

2.2 Tearfund

Tearfund is a UK-based international NGO, established in 1968. In this thesis, the term 'NGO' refers to service-delivery NGOs, specifically those providing humanitarian assistance during or after an emergency. However, in general, the term refers to organisations which are private, non-profit, often non-membership and self-governing (Jordan and Van Tuijl, 2006). NGOs work at a local, national or international level. Their work is in areas such as relief, development, peace building, human rights, environment and conservation (ibid.).

Tearfund is one of the UK's largest international relief and development organisations, working in over 50 countries around the world. They first began working in South Sudan in 1970 by providing support to local NGOs with whom they partnered. This work was expanded when the operational relief team, known as the Disaster Management Team (DMT), responded to the famine in Northern Bahr el Ghazal in 1998. Since then, the organisation has continued to provide assistance both through support to partner organisations and direct implementation.

Tearfund was well known in the research area because of the length of time they had worked in Northern Bahr el Ghazal. In one of the sites, a local trader said, "*Tearfund was the first to come here and we appreciate this*" (27:6)¹¹.

2.2.1 The programme at the time of the research

In 2010, the operational programme had an annual budget of approximately \$5 million USD and employed some 400 staff. As mentioned in Section 2.1.2, the programme was a combination of emergency relief and longer term development interventions. Tearfund had four operational field sites across three states: Northern Bahr el Ghazal (two sites), Upper Nile and Jonglei. The main support office was based in Juba which provided managerial, technical, financial, logistic and human resource support to the field sites. The research

¹¹ Throughout the thesis, references to primary data sources are represented as numbers in brackets. This is explained in Section 4.2.1.1, page 39.

was conducted in Northern Bahr el Ghazal in the counties of Aweil East and Aweil South (see Figure 1).

2.2.1.1 The project in Aweil East

In Aweil East, the project provided primary health care, clean water and safe sanitation facilities and hygiene promotion (known as WASH) and supported the development of livelihoods. The budget was approximately USD 1.3 million per annum which was funded by one donor during the research period. As of August 2009¹², the project employed 105 staff of which 93 were local staff members, 9 were relocatable and 3 were expatriate staff.

2.2.1.2 The project in Aweil South

In August 2009, the project activities were the same as those in Aweil East with the addition of the treatment of acute malnutrition. This was funded by two different donors: one covering primary health care and another covering WASH, nutrition and livelihoods. The total combined annual budget was approximately USD 2.4 million per annum and the project employed 166 staff as of May 2009¹², 150 of which were local to the project area, 11 were relocatable and 5 were expatriate staff.

In August 2009, a decision was made to hand the primary health care work over to another NGO and this took place in February 2010. Since the salaries for the staff responsible for beneficiary accountability were covered by the health care project budget, after February 2010, the project had no dedicated 'accountability' staff. This is discussed further in Section 5.1.2.

¹² This was the most recent data available.

2.3 HAP

2.3.1 Background

In 1996, the evaluation of the response to the Rwandan crisis (Steering Committee of the Joint Evaluation of Emergency Assistance to Rwanda, 1996) identified a number of failures in the relief effort. These included:

- Relief agency¹³ personnel had very limited understanding of Rwandan social structures and as a result, didn't take into account the views of the beneficiaries in the design or implementation of the programmes (Study III, Chapter 7).
- Refugees receiving assistance had no access to an independent body with which they could raise issues or request information (Study III, Chapter 7).
- Agencies lacked sufficient capacity to respond. This included appropriately qualified staff, specialist equipment, sufficient quantities of emergency goods, etc. This lack of capacity did not stop agencies from responding, it just reduced the quality of the response (Study III, Chapter 8).
- There was a lack of coordination between the agencies which resulted in duplication of effort and a waste of resources (Study III, Chapter 8).
- The report found that a significant number of NGOs had not worked in Africa before and many had not worked in an emergency response (Study III, Chapter 8).

"It is unacceptable that a NGO with little or no relevant experience is able to send personnel to a humanitarian relief operation and engage in activities that discredit or undermine the overall effort; provide unacceptably poor standards of

¹³ The word 'agency' is used to indicate both NGOs and UN agencies.

service and care to their beneficiaries; and then leave without any recourse.” (ibid., Study III, Chapter 8, p. 5).

The report was careful to point out that not all NGOs performed poorly but it made it clear that measures must be put in place to stop poor performance in future humanitarian crises. One of the suggested ways to achieve this was to strengthen systems of accountability (ibid., Study III, Chapter 9). The report emphasised the need for NGOs to ensure that they made themselves accountable to both the recipients of their assistance and their donors (ibid.). The Rwandan report was not the only trigger for the emergence of beneficiary accountability as a priority among NGOs but it is one of the most significant.

2.3.2 HAP is formed

In response to the report, discussions were held among agencies which resulted in the formation of several joint initiatives. One of these was HAP, an international, self-regulatory body that was registered in Geneva in 2003. HAP was the product of research, discussions and consultations on the humanitarian accountability gaps (HAP International, 2011b) identified by the report.

The stated mission of HAP is “...to make humanitarian action accountable to its intended beneficiaries through self-regulation, compliance verification and quality assurance certification” (HAP International, 2011a). HAP’s emphasis on beneficiary accountability was intended to address the imbalance of NGO accountability which previously favoured the more powerful stakeholders like the donors.

2.3.2.1 The HAP Standards

Initially, HAP developed a set of 7 principles which outlined good practice in accountability for organisations delivering humanitarian assistance (HAP International, 2011c). These were further developed in 2007 into a standard which included benchmarks and indicators to measure achievement (ibid.). A review was conducted which resulted in the 2010 edition of the HAP Standard

in Accountability and Quality Management being released in January 2011. The benchmarks are as follows:

- 1. The organisation sets out the commitments that it will be held accountable for, and how they will be delivered.*
- 2. The organisation ensures that staff have competencies that enable them to meet the organisation's commitments.*
- 3. The organisation ensures that the people it aims to assist and other stakeholders have access to timely, relevant and clear information about the organisation and its activities.*
- 4. The organisation listens to the people it aims to assist, incorporating their views and analysis in programme decisions.*
- 5. The organisation enables the people it aims to assist and other stakeholders to raise complaints and receive a response through an effective, accessible and safe process.*
- 6. The organisation learns from experience to continually improve its performance (HAP International, 2010a, p. 11).*

The correlation with some of the points raised by the Rwandan evaluation report is easy to see.

Having developed the standards, HAP went on to develop a system for certification. In this process, an agency is assessed for compliance against the standards (HAP International, 2011b). Certification is granted for a period of three years and it includes a mid-term evaluation to measure progress.

At the time of this research, HAP's membership had reached 77 organisations from 23 countries; Tearfund was one of only 11 organisations to have achieved HAP certification.

3 Literature review

3.1 Introduction

The volume and diversity of literature discussing accountability is in itself a hint of the popularity and complexity of the topic. Authors agree that it is a fluid concept which is difficult to define and even more difficult to put into practice. Nevertheless, the literature shows that it is much sought-after in all sectors including among NGOs whose variety of stakeholders make accountability a particular challenge to implement.

3.2 Accountability

3.2.1 Defining accountability

Accountability has its origins in the idea of personal freedom and the ensuing responsibility (Davis, 2007). Its political origins are traced to the Athenian state which was the first record of a political society where accountability was automatically required from delegated authority (Day and Klein, 1987). Today this concept, central to public administration, has been exported to all sectors (Anheier and Hawkes, 2009).

“Given the widespread acceptance of accountability, it is surprisingly difficult to find a common definition of what it means.” (Davis, 2007, p. 3).

While I share this sentiment, as do a number of others (Raynard, 2000; Day and Klein, 1987; Koppell, 2005; Sinclair, 1995; Schedler, 1999), perhaps the difficulty is that accountability is a broad concept that is applied in a wide range of scenarios (Hall et al., 2007). Trying to include all that the word means in a single definition may confuse, rather than clarify the meaning (Koppell, 2005). In addition, the definition has expanded considerably in recent years, obscuring the original meaning (Mulgan, 2000). Accountability is given extra dimensions by its context; it is chameleon-like (Sinclair, 1995). Perhaps for these reasons, the English word has no direct equivalent in most other languages and when

there is a similar word, it tends to lack the same breadth (Dubnick, 1998). Therefore, in this chapter, the different aspects that either make up or influence the English word 'accountability' are presented. This method has been chosen in order to convey the complexity and scope of the word.

There are two main parts of accountability: answerability and enforceability (Schedler, 1999; de Renzio and Mulley, 2006).

3.2.1.1 Answerability

“To account is to answer for the discharge of a duty or for conduct...It is to give a satisfactory reason for or to explain.” (Day and Klein, 1987, p. 5). Answerability implies that A will answer to B for decisions or actions taken but, in order to do that, B must take part in the determination of the acceptable standards for A's behaviour or actions (Rubenstein, 2007). Put simply, there must be shared expectations (Day and Klein, 1987). The agreement as to what constitutes acceptable behaviour is a crucial point, as will be shown. Mulgan (2000) states that answerability is the original and core meaning of accountability.

Answerability, in turn, implies, or is made up of the following three concepts: Responsibility; transparency; responsiveness.

Responsibility is defined in the Concise Oxford Dictionary as *“having an obligation to do something”* (Soanes and Stevenson, 2008). Unless there is an obligation to do something, it is not necessary to be answerable (Day and Klein, 1987). By way of illustration, while giving an account may be in order to determine blameworthiness, blame can only be attributed if responsibility is first established (Blatz, 1972, quoted in Velayutham and Perera, 2004).

Essential to the process of giving account, is **transparency** (Velayutham and Perera, 2004), or the willingness to disclose information. The processes of audit and evaluation are those by which outputs are made transparent for the sake of holding people or organisations to account (Strathern, 2000; Uphoff, 1995).

Although not often mentioned, **responsiveness** is frequently implied by answerability. A system of accountability should not only give an account but also be responsive to the expressed needs of the stakeholders (Arens, 2005), for example, by replying to a query or incorporating suggestions.

3.2.1.2 Enforceability

“The term accountability...denotes the mechanisms through which people entrusted with power are kept under check to make sure that they do not abuse it, and that they carry out their duties effectively.” (de Renzio and Mulley, 2006, p. 1). This refers to the evaluation of actions and decisions and the likelihood that there will be sanction or reward as a result (Hall et al., 2007). Essentially, merely reporting on performance, or the lack of it, does not constitute accountability – there must be liability (Davis, 2007; Koppell, 2005; Rubenstein, 2007). Tetlock, (1992) (as quoted in Gelfand and Realo, 1999, p. 722) puts it as follows, *“...accountability is fundamentally a norm enforcement mechanism”*.

Although some authors, for example Schedler (1999), contend that enforceability is not an essential part of accountability, most others feel that it is essential (Brown, 2007; Raynard, 2000; Davis, 2007; Koppell, 2005; de Renzio and Mulley, 2006; Rubenstein, 2007; Reyes, 2009). Having reviewed the literature, I share the latter view: Answerability becomes accountability only when enforceability is also present.

Closely linked to enforceability is the dynamic of **power**. Without recognising and understanding power as a dimension of all human relationships, especially in terms of inequality in relationships, it is difficult to fully understand accountability (Callamard, 2001). The inevitable role of power in all relationships is one of the drivers of accountability (Davis, 2007; HAP International, 2008). HAP defines accountability as *“the responsible use of power”* (HAP International, 2008, p. 2).

What is of particular relevance to this research is that enforcement becomes difficult when the one giving account is more powerful than the one to whom an

account is due (Hilhorst, 2002; Rubenstein, 2007; Kilby, 2006). This asymmetry is discussed further with regard to beneficiary accountability in Section 3.2.3.1.2.

3.2.1.3 Other important influencing factors

In discussing accountability, authors also identified a number of other aspects which either define or influence accountability. Two of these are specifically relevant here: Culture and trust.

Culture: The definition of accountability given by Gelfand et al. (2004, p. 137) is: *“...we define accountability as the perception of being answerable for actions or decisions, in accordance with interpersonal, social, and structural contingencies, all of which are embedded in particular sociocultural contexts.”* Essentially, since the concept is socially derived, it will vary between different cultural contexts (Sinclair, 1995; Gelfand et al., 2004; Jordan, 2000), which is a vital consideration for NGOs who work internationally. This is one of the most important points in this research and will be discussed in more detail in Section 3.2.3.1.1.

Trust: It has been said that accountability implies mistrust (Wenar, 2006; Chew and Greer, 1997; Freeman et al., 2009) but at the same time, it is the means by which trust is encouraged. (Strathern, 2000, p. 310) expresses this paradox as follows: *“As the term accountability implies, people want to know how to trust one another, to make their trust visible, while (knowing that) the very desire to do so points to the absence of trust.”*

In a lot of literature, authors shy away from offering a definition and focus on discussing the desirability of accountability. Considering the different facets of the word, this is understandable:

Accountability is complex and difficult to define and despite its apparent desirability, it is an elusive concept (Sklar, 1999) (emphasis added).

3.2.1.4 Types of accountability

Another layer of complexity is added in the implementation. The literature identifies a number of different types of accountability, which are implemented in different ways. Three types are discussed here: Managerial, moral and professional accountability.

Firstly, is what Day and Klein (1987) call 'managerial accountability'. This is primarily about ensuring that delegated authority performs according to agreed parameters. In short, it is about making performance visible thus allowing for control from a distance (Hilhorst, 2003).

The technical systems of managerial accountability typically include formal mechanisms such as audit, evaluation or the administrative process of handling an individual grievance (Day and Klein, 1987). It is essential that responsibilities are clear and they are usually documented, for example in job descriptions or procedural manuals. This type of accountability is often viewed as a logical, systematic process (Velayutham and Perera, 2004; Hilhorst, 2003) and it is assumed that it can be implemented in any governance structure.

Another, quite different type is moral accountability (Day and Klein, 1987; Hilhorst, 2003; Edwards and Hulme, 1995). This is "*seen as being answerable for following a certain set of moral precepts or rules of conduct.*" (Day and Klein, 1987, p. 24). Although these rules of conduct may be written and clearly formulated, they may also be undocumented, unarticulated rules that are nevertheless commonly known and understood (Hilhorst, 2003). As a result it is very likely that the mechanisms of moral accountability will be informal: "*What the report and statistical record are to rational [managerial] accountability, stories, ironic remarks and gossip are to moral accountability.*" (ibid., p. 127)

The third type is professional accountability. The most easily understood example of this is in the medical profession where accountability of a medical practitioner is to peers; the profession itself sets the rules and provides the oversight (Day and Klein, 1987).

The complexity of accountability, both the definition and the implementation, becomes even more apparent within the NGO sector.

3.2.2 NGO accountability

There are a number of diverse factors which have led to the prominence of the accountability debate and NGOs have found themselves involved both as those calling for greater accountability and those being targeted by such calls (Lee, 2004).

According to the Edelman Trust Barometer in 2010 and 2011 (Edelman, 2010; Edelman, 2011), NGOs are the institutions most trusted by the informed public of most of the Western world. This public believes that NGOs advance the common good and therefore, that companies in partnership with NGOs have a better chance of solving global challenges like climate change and poverty (Edelman, 2010). However, studies done in developing countries are not always this positive: there are fewer regulations for NGOs and a large portion of the population don't fully understand the sector (Gugerty, 2009).

But regardless of trust ratings, NGOs increasingly find themselves facing questions about their legitimacy and accountability (Slim, 2002). In some cases, these questions are either a backlash against, or a diversion from the pressure brought to bear by the advocacy campaigns of NGOs (Jordan, 2000). In other cases, there are well-founded reasons, for example, the Rwandan report.

In order to indicate their trustworthiness, NGOs, like organisations in other sectors, have needed to develop their accountability beyond the traditional view that only those with authority over the organisation had the right to ask for an account (Lee, 2004). Typically, this had involved reporting on money raised, the amount spent and the ratio spent on administration (Slim, 2002) – the fiscal side of managerial accountability.

The “*new*’ *NGO accountability*”, as (Lee, 2004, p. 6) calls it, includes all stakeholders not just those with authority over the NGO. This expansion of accountability to all stakeholders is extremely complex because of conflicting

demands among the stakeholders (Hilhorst, 2002; Brown, 2007; Slim, 2002; Koppell, 2005; Hall et al., 2007; Edwards and Hulme, 1995; Lee, 2004; Charnovitz, 2006). In consideration of this, the literature refers to different directions of accountability (Wenar, 2006) by speaking of horizontal and vertical (Sklar, 1999), upward and downward (Larose and Adams, 2002), inward and outward (Brown, 2007) accountability.

Unlike businesses, NGOs have no clear owners (Anheier and Hawkes, 2009). So while businesses are primarily accountable to their shareholders and owners, and governments are accountable to voters, it is not immediately clear which of the stakeholders is due primary accountability from an NGO (Brown, 2007; Edwards and Hulme, 1995; Lee, 2004; Desai and Howes, 1995).

Further complication arises from the fact that the different stakeholders require different types of accountability. So while the board of directors for an NGO may require managerial accountability from staff, standards bodies such as HAP hold member organisations accountable to codes and principles through a type of professional accountability.

Oxfam's principle of accountability shows their awareness of the multiple directions and types of accountability: *"We hold ourselves primarily accountable to people living in poverty, but we take our accountability to all stakeholders seriously, and continuously strive to balance their different needs."*¹⁴ Just as Oxfam prioritises people living in poverty, one of the distinguishing factors in the development of HAP was the prioritisation of beneficiaries over other stakeholders in NGO accountability frameworks (HAP International, 2011c).

3.2.3 Beneficiary accountability

Beneficiary accountability recognises that those in need of assistance have the fundamental right to receive assistance but they have limited power over the type of assistance they receive (Callamard, 2006). This recognition is foundational to the development of beneficiary accountability systems (Raynard,

¹⁴ Oxfam document: Matrix – Accountability to People and Communities

2000) as reflected by HAP's statement, *"In every humanitarian transaction there is an imbalance of circumstantial power between those able to give help and those in urgent need of assistance."* (HAP International, 2008, p. 3).

There are a number of terms that are used to describe an NGO's accountability to their beneficiaries, including 'beneficiary accountability', 'downward accountability', 'humanitarian accountability' and more recently, 'accountability to the people the organisation aims to assist'. Opinions on these terms are given in Chapter 5 but throughout this thesis, the term 'beneficiary'¹⁵ accountability' is used. This is not an indication of preference; it is simply because that was the term most familiar to Tearfund's staff at the time of the research.

The term refers to the efforts made by an organisation to make themselves accountable to the people they aim to assist (HAP International, 2008). Tearfund defines beneficiary accountability as *"a measure of the quality of the relationship between the NGO and the beneficiary"*.¹⁶ For Tearfund, a HAP-certified NGO, the accountability mechanisms implemented correlate to the HAP benchmarks. This is documented in detail in the Findings chapter but it includes systems like complaints procedures, methods used to share information with stakeholders and procedures to monitor and report on performance (also see Appendix D).

One of these systems (correlating to HAP Benchmark 4) is 'participation', a word used to describe a certain type of approach employed in development work. Participatory approaches involve beneficiaries in the implementation of projects with the aim of incorporating local knowledge and preferences; ensuring community engagement which increases the likelihood that activities will be sustained beyond the end of the project; and empowering communities who would otherwise be passive recipients of aid (Chambers, 1997). Going back to the Rwandan report, the failure to employ participatory processes by

¹⁵ Anderson (2009, p. 97) offers a good summary of the most common words used by humanitarians for 'beneficiaries' and the implications or connotations of each.

¹⁶ Tearfund's Quality Standards Field Guide

some agencies was cited as a major cause of failure (Steering Committee of the Joint Evaluation of Emergency Assistance to Rwanda, 1996).

Once called the new paradigm of development (Chambers, 1997), participatory approaches migrated into relief work and became what Cleaver (2001, p. 36) calls an “*act of faith*” – something that NGO staff believe in and don’t question. However recently, there have been some very valid criticisms of the processes which are used in participatory approaches (for example see Cooke and Kothari (2001)). While these are not discussed here, it is worth noting that the majority of the concerns relate to implementation; there is a gap between concept and practice. In this, there is a parallel between participation and beneficiary accountability.

3.2.3.1 Challenges to implementation of beneficiary accountability

While discussing the value and need for accountability to communities receiving aid, authors also highlight quite a number of challenges and almost all acknowledge the difficulty in finding solutions to these challenges.

3.2.3.1.1 Culture

As already mentioned, culture is an influencing factor in the interpretation of accountability (see Section 3.2.1.3). Since NGO staff may be from a number of different cultures (for example, see footnote number 22 on page 54), they need to understand how to traverse the different cultural configurations of accountability (Gelfand et al., 2004) if they are to implement it. More importantly, accountability mechanisms need to be culturally appropriate for the beneficiaries (Hilhorst, 2002). But the practicality of this is easier achieved in a development context than it is in the provision of humanitarian aid because of the time constraints in the latter (The Listening Project, 2008a). Understanding cultures and their systems of accountability takes time but the importance of doing so cannot be over-emphasised.

Culture affects the likelihood of accountability mechanisms being successful. Velayutham and Perera (2004) studied the influence of emotions on

accountability, in particular guilt and shame. These two emotions are closely linked to culture: As a motivation, guilt is more prominent in individualistic societies whereas shame is more common in collectivistic societies (ibid.). A guilt-motivated individual is likely to confess or reveal their failure because they are concerned with making amends (Barrett, 1995, quoted in Velayutham and Perera, 2004). Shame on the other hand, is not simply about transgression but is associated with a personal shortcoming (Piers and Singer, 1971, quoted in Velayutham and Perera, 2004)) which tends to result in a reluctance to provide an explanation in order to save face.

In light of this, Velayutham and Perera (2004, p. 60) argue that “*accountability is a cultural practice closely related to the emotional state of guilt*” and therefore in collectivistic societies, accountability may not be an effective way to ensure responsible action. More importantly, it is unlikely that a collectivistic society would consider accountability desirable if it relies on transparency.

Another important distinction between collectivistic and individualistic societies is the enforcement mechanisms. In a collectivistic society, there is a common understanding of what constitutes acceptable behaviour, often based on oral tradition or customs (Greif, 1994). Consequently, there is the threat of informal collective punishment which is usually sufficient to induce proper behaviour (ibid.). This is achieved through the constant sharing of information within the group which is a characteristic of collectivistic societies. What Greif (1994) is describing is a form of moral accountability.

In individualistic societies, there is a much lower level of communication which hinders the informal social and moral enforcement mechanisms present in collectivistic societies. Therefore, formal, often legal, codes and enforcement organisations must be developed in order to define acceptable behaviour and to enforce it (Chew and Greer, 1997; Greif, 1994). As a result, in this environment it is more likely that managerial accountability will be employed in the enforcement.

This is an important point since most developing countries, which is often where humanitarian assistance is required, are collectivistic societies whereas many of the NGOs providing the assistance are from individualistic societies (Hailey, 2001). *“When Western forms of accounting practice are transferred to non-Western contexts, such as indigenous cultural contexts, they may be particularly ineffective, disabling and alienating.”* (Chew and Greer, 1997, p. 277).

In spite of the difficulties in cross-cultural accountability, there is very little mention of this in the beneficiary accountability literature. But for NGO's engaged in relief work, this is a crucial point given the differences in cultural backgrounds of not only their staff and beneficiaries but all their stakeholders.

3.2.3.1.2 Power

Among the wide range of stakeholders there exist power imbalances, for example, between donors and NGOs (Hilhorst, 2002) or between NGOs and their beneficiaries (HAP International, 2008). Conflicts of interest between stakeholders are usually resolved in favour of the more powerful (Brown, 2007) simply because there is no choice. Unless NGOs maintain the trust of their supporters and those more powerful than themselves, they may not be able to continue (Davis, 2007; Uphoff, 1995; Wenar, 2006; Bendell and Cox, 2006). This is one of the greatest structural hindrances to the concept of beneficiary accountability (Uphoff, 1995).

As a result, an NGO is very limited in how responsive they can be towards the wishes of their beneficiaries (Davis, 2007) and communities receiving aid are well aware that the agenda of NGOs is driven by the donors (Anderson, 2009). *“These NGOs work on demand, depending on what the current donor agenda is.”* (The Listening Project, 2010b, p. 5).

Furthermore, some authors argue that since beneficiaries have no power over the NGOs (Larose and Adams, 2002; Rubenstein, 2007), the term ‘beneficiary accountability’ is empty (Brown, 2007). Put another way, if the beneficiaries

cannot control, or enforce, the performance of the NGOs, then calling them to account is largely meaningless (Day and Klein, 1987).

3.2.3.1.3 Distance between stakeholders

The stakeholders who provide the funding and delegate responsibility to the NGOs (arguably donors, the public, and philanthropists, for example) are often not close to the site of aid delivery and therefore rely on information provided by the NGOs. But that information reflects the perceptions of NGO staff which could quite possibly distort or even obscure the reality (Hilhorst, 2003; Everett and Friesen, 2010). In addition, the information is often not accessible to the recipients of the aid (Davis, 2007; Wenar, 2006) and so as Lister (2003, p. 177) says, “...there is an inherent disjuncture between their [NGO’s] core publics...”

Although the judgment of the beneficiaries may differ significantly from that of the donors (Charnovitz, 2006), it is those who fund the activities who judge the effectiveness of projects in accordance with their interests (Davis, 2007). Hence, the link between the funding and the satisfaction of the beneficiaries is missing (Larose and Adams, 2002). This is both a reason to institute beneficiary accountability as well as a challenge to its implementation.

In summary, while most of the literature assumes the desirability of accountability, the challenges identified by these authors make the implementation of beneficiary accountability particularly difficult. As Davis (2007, p. 17) puts it: “*Accountability in the kind of incoherent, diverse, violent and complex environments in which humanitarian agencies work is an issue of dazzling complexity.*” But these challenges are not often identified, discussed or resolved within the beneficiary accountability literature and this may be one reason why the gaps exist between the concept and the practice.

3.2.3.2 Views of the beneficiaries

In contrast to the views of the academics and humanitarians, the literature is quite sparse in representing the views of recipients of aid, especially in relation

to accountability of NGOs. There are two notable exceptions: the HAP annual reports and The Listening Project.

Since 2007, HAP has included a section in their annual Humanitarian Accountability Report which presents the views of those who received aid within that year. Respondents were asked for their views on specific mechanisms of accountability rather than the concept itself, which is understandable given the complexity. But it is not clear from the feedback whether the respondents equated these mechanisms with accountability of the NGO.

The Listening Project¹⁷ was undertaken with the express purpose of capturing the opinions of people living in communities that had received international assistance (Anderson, 2009). The discussions were open and interviewees were asked to give their opinion on aid in general. So again, there were no direct links to whether the beneficiaries perceived NGOs to be accountable. However both the HAP reports and The Listening Project capture opinions which are similar to those quoted in the Rwandan report.

The HAP reports present opinions in three main areas:

1. What information was known and how it was received;
2. How complaints were handled;
3. How and in what ways community members were able to participate.

In all the reports, the interviewees spoke of the importance of information and what they wanted to know. They said that some agencies gave no information or gave incomplete or limited information. In South Sudan particularly, this created a mistrust of the NGOs (HAP International, 2009).

Over three HAP reports (2007-9), beneficiaries' views were more negative than positive in relation to complaints mechanisms. They said that very few

¹⁷ For more information on the Listening Project see:
http://www.cdainc.com/cdawww/project_profile.php?pid=LISTEN&pname=Listening%20Project

organisations told them what to do if they had a complaint (HAP International, 2007).

In general, interviewees spoke of being involved with, or participating in the projects. However the level of participation varied considerably and one complaint common in both the 2008 and 2009 HAP reports was that NGOs needed to involve the whole of the community rather than just the leaders or a few select groups. Another comment was that involvement was usually invited at implementation stage but people felt that was too late; that they should be consulted before any work started (HAP International, 2009).

These views show that recipients of aid want the options to give feedback or raise concerns, they want to participate in projects and they want to be informed about the projects being carried out in their community. But at the same time it seems that, in many cases, NGOs are still failing in these three areas.

The Listening Project heard that the first step to delivering aid should be to build relationships and get to know the community (The Listening Project, 2008a). Requests for more 'face-to-face' communication and stronger relationships were heard (ibid.). These statements imply that the providers of aid should have a greater presence within the community but also that they should have more time to develop relationships. Recipients of aid expected these relationships to be rooted in trust, caring and respect (The Listening Project, 2010b).

Like the HAP reports, The Listening Project heard that being unable to raise a complaint made people feel powerless (The Listening Project, 2008b). This same view was presented in the Rwandan report.

The Listening Project also heard concerns about the imposition of values which were foreign to their culture. These included religious beliefs, democratic ideas, human rights and gender equality. As one woman from Ecuador put it, *"the community undergoes a strong process of 'deculturalization'"* (The Listening Project, 2008b, p. 8). A common sentiment expressed was that aid agencies expected their local staff to adapt to their style of communication and how they

work. Respondents felt that this hindered participation of the local staff (The Listening Project, 2010a).

Considering the importance of culture as shown by the findings of The Listening Project and presented in Section 3.2.3.1.1, the next section digresses briefly to draw out some aspects of the Dinka culture. These points provide valuable insight into the context for a number of points made in the Findings Chapter.

3.3 The Dinka

“...the Dinka is a socially conscious yet individualistic person, gentle and humorous, but sensitive, temperamental, and prone to violent reaction when his sense of pride and dignity is hurt – and that may not take much.” (Deng, 1984, p. 6).

Although Deng (1984) speaks of the Dinka as being individualistic people, it is clear that he is not referring to the society as a whole. In that sense, the literature indicates that the Dinka are a collectivistic society in which each individual interacts most often with members of a specific familial group (Greif, 1994). In a collectivistic society, *“...[they] depend on a network of highly personal relationship.”* (Hailey, 2001, p. 96). This is confirmed in the Findings Chapter.

Deal (2010) says that an individual's identity is submerged within that of the group, for example, in instances of justice. He makes the point that compensation or vengeance will not be sought from the individual but from the group (ibid.) and this is significant. Redress for an injustice perpetrated within the tribe will be sought through mediation and compensation whereas if the problem is external to the tribe, then the resolution will come through vengeance (Mair, 1962) (an example is given in Section 5.3, page 71).

The chiefs and elders in a Dinka community are responsible for ensuring peace and reconciliation and they will seek to do this by persuasion (Deng, 1984). Indeed the moral values of the Dinka are based on the principles of peace, unity and mutual cooperation (Deng, 1998). A common metaphor used in storytelling

to symbolise peace and unity is to speak of the absence of a river running between two parties (Deal, 2010) (also mentioned in Section 5.2.2, page 63). These values of unity and harmony are expressed in the verb 'cieng', a Dinka word rich with meaning. Among other things, it means 'to live together' and 'to look after'. The noun form means 'morals', 'behaviour', 'way of life' or 'culture' (Deng, 1984). Its importance is emphasised by Deng (1984, p. 13) who writes: "*Cieng has the sanctity of a moral order not only inherited from the ancestors who had in turn received it from God, but also fortified and policed by them.*" This is an example of moral accountability which is common among collectivistic societies, as discussed in Section 3.2.3.1.1.

'Cieng' is closely related to dignity ('dheeng'); also a central ideal in Dinka life. It is these two values which underpin the social consciousness that Deng speaks of. For the Dinka, it is 'cieng' which makes an individual mindful of the needs of others and requires that he give assistance (Deng, 1984). Similarly, the chief is someone that an individual looks to for a solution in difficult times (ibid.). In fact the Dinka word for 'chief' can also mean 'wealthy' or 'rich' (Deng, 1998) something which interviewees mention in Section 5.3.1.1.

Deal (2010, p. 565) writes that 'cieng' also expresses the ideal of "*sociocentric decisions*". He explains how his perception of decision making differed from those of the Dinka. He equated a proper decision with correct actions whereas the Dinka equated a proper decision with the correct process (ibid.). This highlights the difference between individualistic and collectivistic thinking and is further illustrated in Section 5.3, page 75.

3.4 Summary

The complexity of accountability in general and beneficiary accountability in particular is demonstrated by the literature reviewed. Across the considerable breadth of the subject, there are two notable points. Firstly, accountability is seldom defined but is generally agreed to be desirable. Dubnick (1998, p. 68) puts it very well: "*We take the need for accountability for granted and assume that everyone understands what the concept means and why it is so important.*"

Secondly, the difficulties with implementation, which make this an elusive concept, do not appear to detract from the desirability. This is not to say that the complexities and challenges are not discussed in the literature. On the contrary, but a concept which is widely agreed to be very difficult to put into practice has somehow retained its popularity.

It was difficult to find any gaps in the literature dealing with the general topic of accountability. But, perhaps because it is a new subject, there are a number of gaps relating to beneficiary accountability:

1. There is no empirical evidence of which mechanisms work best in which contexts and cultures.
2. Comparisons between beneficiary accountability in humanitarian aid and other similar types of accountability in other sectors would be useful but none were found.
3. The articles relating to culture's influence on accountability are drawn from sectors other than the NGO sector. There was no similar research found which had been conducted within the context of an international NGO's work.
4. There is little empirical evidence on whether beneficiary accountability actually improves the quality of the aid delivered.
5. There has been no in-depth study into the specific challenges faced by NGOs implementing beneficiary accountability.

This research contributes to point 5: It provides some insight into the reasons for the challenges that NGOs face as they attempt to translate the concept of accountability to beneficiaries into practice. This literature review is used in the Discussion Chapter to augment and interpret the empirical evidence presented in the Findings Chapter.

4 Methodology

4.1 Introduction

This research was undertaken on a part-time basis while I held a full-time position within Tearfund's programme in South Sudan. Being a staff member and combining research and work gave access to interviewees and information which would have otherwise been impossible.

At the start of this research, as a humanitarian professional, I was familiar with beneficiary accountability and aware of some of the constraints to implementation. The intention was not to question the concept but to gain a greater understanding of how to improve its implementation. But as the research progressed and more of the literature was reviewed, I began to realise the complexity involved in accountability and to question the concept itself. This evolution in thinking changed the focus of the research but not the original aim.

4.2 Methods of research

Given the highly unpredictable nature of the research environment, flexibility in the design approach was required (Robson, 2002). Qualitative methods are the best way to capture complexity sufficiently (Rubin and Rubin, 2005) and given the context, relief work in a post-conflict, complex emergency, a degree of complexity was anticipated.

There were two research traditions considered as possible options for the investigation: case study and grounded theory. These two, which are not mutually exclusive, are described by Robson (2002, p. 89) as follows:

“Case study: Development of detailed, intensive knowledge about a single ‘case’, or of a small number of related ‘cases’.”

“Grounded theory study: The central aim is to generate theory from data collected during the study.”

Since the purpose was not to generate theory but to develop knowledge, a case study was chosen to achieve the aim. Aspects of an ethnographic approach

were used but these were by no means comprehensive (as already discussed in Section 1.5).

One further note is that although this was not intended to be action research, one of the natural outcomes was to trigger debate between staff and therefore to raise awareness of beneficiary accountability. In this way, it did improve the understanding of the concept among staff, an outcome which is consistent with action research (Robson, 2002).

4.2.1 Primary data

A mixture of semi-structured and unstructured interviews with individuals and discussions with focus groups were carried out (see Appendix B). Because of my existing knowledge of the subject and context, I was able to select the initial informants, some of whom then suggested others. This is known as purposive sampling (Bernard, 2002). Aware of my potential to influence the data by my selection, I was careful to document and remain aware of bias (*ibid.*) (see Section 4.2.1.3).

Tearfund staff were selected for interview if they:

- Were currently or had previously been based at one of the two sites. (In spite of this, it was not possible to interview all eligible staff simply because of the logistical challenges.)
- Had the potential to make or impact decisions relating to the sites.
- Held responsibility at an organisational level which could influence accountability measures or promote their understanding.

Sampling of the two beneficiary communities and their members was more complicated. It was important for the credibility of the research to ensure that a variety of perspectives was represented (Rubin and Rubin, 2005). To achieve this, different categories from within the community were targeted. The different categories included: Community leaders, local government authorities,

beneficiaries of Tearfund's assistance, non-beneficiaries living within the same area¹⁸ and marginalised members of the community (elderly, widows, disabled or chronically ill, those from different tribes).

As is common with community meetings in South Sudan, though a discussion would start with a particular group, passers-by often joined in, altering the demographic of the meeting. In addition, meetings were occasionally cancelled at the last minute because of a conflicting event in the community, for example, voter registration. So in a few cases, the primary determinants of the sampling were the community members themselves and my purposive sampling became convenience sampling. In spite of this, I was able to gather the data I required.



Figure 2: Focus group discussion with a women's group in Rumwetkor Village, Aweil East County

In most community group meetings, beneficiaries were not separated from non-beneficiaries. It was important to see whether the community themselves offered any distinctions between Tearfund's treatment of beneficiaries and non-beneficiaries. Views of those who were not beneficiaries were solicited in individual interviews.

¹⁸ In both Aweil East and South, Tearfund's programmes included primary health care which is available to anyone who chooses to use the facilities but in other interventions, such as agricultural training and seed provision, beneficiaries are selected based on specific criteria. In these cases, there are non-beneficiaries within the same community as the beneficiaries.

Finally, in order to understand the context and verify findings, three key informants were included. Two of these spoke English as a first language and had grown up in a Western, individualistic society. Both had lived in Sudan for more than 20 years and although neither considered themselves an expert, they were able to illustrate points with anecdotes from their experience. The third was the Minister for Humanitarian Affairs and Disaster Management for the Government of Southern Sudan which was very helpful in providing the official view of NGO's work in South Sudan.

4.2.1.1 Interviews

As shown in Appendix B, a total of 30 interviews and 8 focus group discussions were held with approximately 182 people (126 men and 56 women). In addition, there were a lot of informal, unrecorded discussions with Tearfund staff which proved a good method of verification and triangulation.

At the beginning of the research, the interviews were quite flexible to allow for ideas to be presented. An initial set of questions was drafted and tested in the beginning of 2010. Toward the end, the themes that had emerged were followed up in more depth by adding new questions or conducting follow up interviews. This proved to be a good way to achieve in-depth understanding and to fill in gaps (Rubin and Rubin, 2005). The final set of questions is included in Appendix A.

Interviews are particularly difficult when the concept under discussion is so complex, as in the case of accountability. In giving explanations, it is easy to ask leading questions as was the case with some of the initial interviews. This improved as the research progressed. One reason for the improvement was that most of the interviews were recorded on a digital recorder, with the interviewee's permission, and then transcribed using voice recognition software. This facilitated an iterative process of self-criticism and learning.

Both the audio and written transcripts were stored electronically as an audit trail. Transcripts were sent to the interviewees for their comments and corrections.

The emails confirming the accuracy of the transcript and the interviewee's preferences regarding confidentiality were stored.

Throughout this document, references to interviews are shown in brackets after the quotation. The first number refers to the interviewee number shown in Appendix B and the second to the line in the transcript, for example, (1:1). In some cases, only the interviewee number is given. When a direct quotation is used, it is enclosed in quotation marks and is in italics. In instances where text is added to clarify the quotation, this is enclosed in square brackets.

Site	Date	Period	Activities
Aweil South	09/10/2009	5 days	Semi-structured interview with accountability officer; Informal discussion with area coordinator; Observation; Informal discussion with accountability extension worker at Nyeth Primary Health Care Unit (PHCU)
Aweil East	16/11/2009	5 days	Observation
Aweil East	22/03/2010	10 days	Informal discussion with staff; focus group discussion with farmers' group; semi-structured interviews with staff
Aweil South	10/05/2010	2 days	Focus group discussions; semi-structured interviews with staff and community leaders
Aweil East	12/05/2010	2 days	Focus group discussions
Aweil East	01/12/2010	5 days	Focus group discussions; semi-structured interviews with staff and community leaders; meetings with new accountability officer and extension workers

Table 1: Visits to field sites

The collection of primary data took place between August 2009 and December 2010. Travel to the field sites from Juba was costly (USD 200 per one way flight) and required a significant amount of logistical support. This meant that the number of visits undertaken was limited and, since they were combined with work activities, it was difficult to control the research schedule (see Table 1.) Apart from giving access to field staff, field visits proved particularly useful as a method of verifying the information given in interviews through observation

(Robson, 2002). Photographs and notes were the primary methods of capturing data from first-hand observations.

During the research period there were two significant events in South Sudan which had an impact on Tearfund's operations: The elections in April 2010 and the referendum on secession in 2011 (see Section 2.1.1). As a precautionary security measure, only staff local to the area remained in the field sites during the elections in April 2010. The positive impact for the research was that the expatriate staff were relocated to Juba during this time which made them accessible for interviews and informal discussions. The negative impact was that a visit to conduct research in May was carried out in an environment where political tensions were still evident. This made it difficult to ask questions relating to accountability since they were viewed through a political lens and raised concern.

Although the primary data had been gathered before the voting began for the referendum in January 2011, the preceding three months included nationwide preparatory activities such as voter education and registration, which meant some Sudanese staff members were not available for interviews and not all meetings with community members could be arranged. A timeline (see Figure 3) shows the research visits and main events which had an impact on the research.

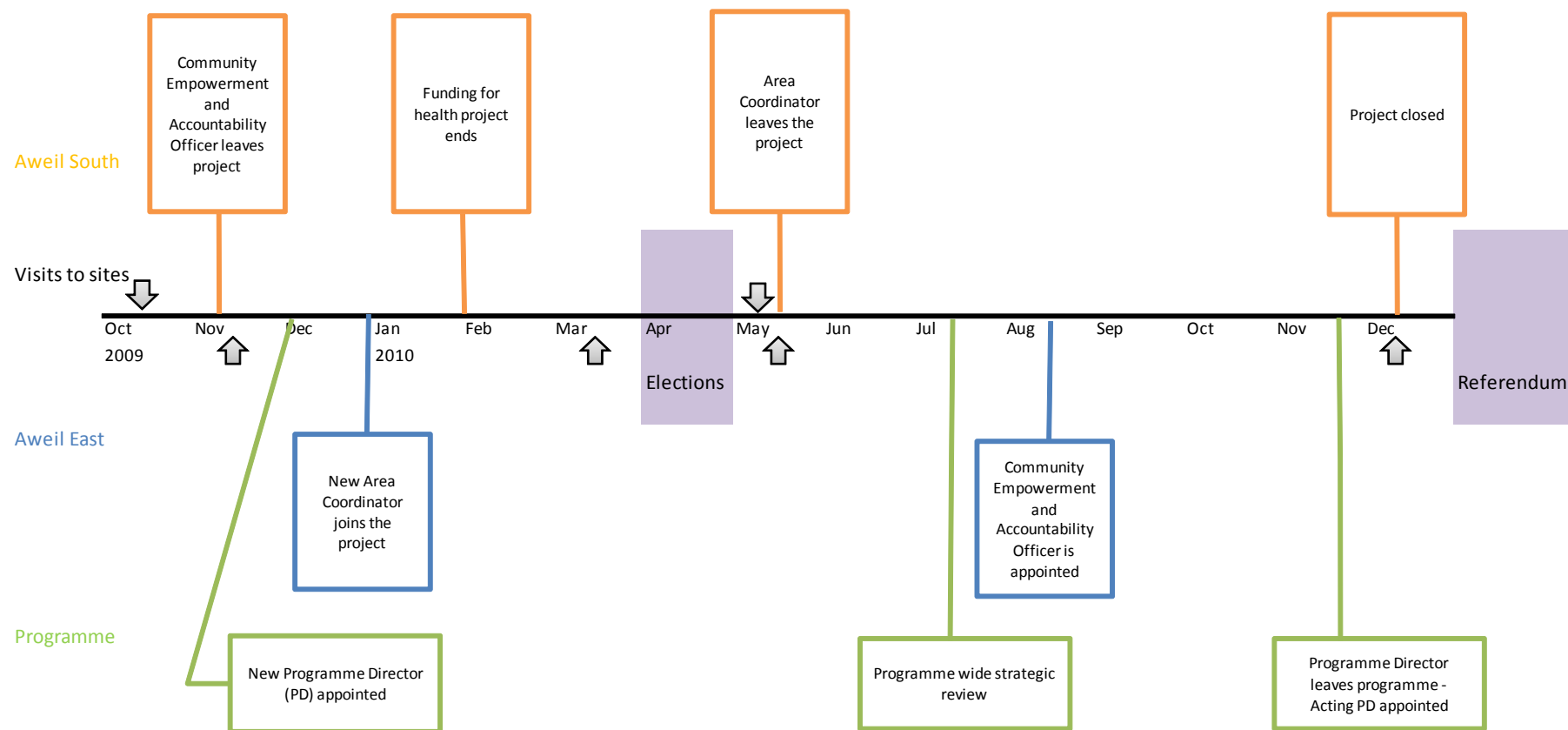


Figure 3: Timeline of major events occurring during the research period

4.2.1.2 Ethical considerations

In conducting the research, it was necessary to balance the interests of the community, of Tearfund's project and staff, and the demands of the research schedule (May, 1993). Wherever possible, interviews were combined with other activities so as to reduce the time and travel for interviewees and staff. Extra time was always built in to allow sufficient time for community members to express views or ask questions that may not have been specific to the subject.

Most of the interviews with members of the community were not recorded because meetings were held outside. Instead, notes were taken and typed up as soon as possible. Any direct quotations were written verbatim during the interview.

The following steps were taken to protect the interviewees:

- Every interview began with an explanation of the nature and purpose of the research and an assurance of the confidentiality of participants if they wished to remain anonymous.
- A recorder was only used if permission was given and then the interviewee received a copy of the transcript to review.
- Permission to attribute quotations was sought and granted in writing in most cases, and occasionally verbally.
- Each interviewee gave their preference as to how they wanted to be identified.
- Photographs for use in this thesis were only taken if permission was granted first.

In order to reduce the environmental impact of the research, literature was stored and reviewed electronically whenever possible. This had the advantage of making the information more easily transportable while reducing the amount

of paper used. Combining research and work-related visits reduced the number of flights and car journeys.

4.2.1.3 Bias

Various factors could have affected the data collection and interpretation. These were taken into consideration as shown in Table 2.

Characteristic of author	Positive impact	Negative impact
Tearfund employee	<p>This was a definite benefit to the research. Tearfund is a trusted organisation in the area and as a result, access to local authorities and community members was willingly granted. A certain amount of trust was conferred.</p> <p>Knowledge of the wider organisation including culture, values and internal decision processes helped in understanding background factors. It also gave access to internal documentation.</p>	<p>There was evidence that both communities were reluctant to give negative views because of their relationship with Tearfund (see Section 5.2.2, page 64). In one site, this was overcome to a degree through reassurance. In the other site, the only way was to ask direct, closed questions which limited the research. However, in itself this reluctance was an important finding.</p> <p><i>To minimise subjective interpretation, I tested findings and thinking with peers.</i></p>
Knowledge of staff	<p>Staff were at ease more quickly and often volunteered information informally, outside of planned interviews.</p> <p>Note: Of the staff interviewed, only three were known to me prior to moving to South Sudan.</p>	<p>Possibility of influencing the interviewees through leading questions. This was exacerbated by the tendency for the interviews to turn into discussions with the interviewees asking questions relating to the learning. In review, responses to leading questions were only included if corroborated from other sources.</p> <p>Potential for staff to view questions as a test and be fearful of giving incorrect or</p>

		<p>controversial information. Measures were taken to minimise this by explaining that the information would only be used for this research. There was no evidence of concern from staff.</p> <p>As above, subjectivity was minimised through discussions with peers and colleagues.</p>
White Zimbabwean	Some community members were willing to meet with a foreigner simply out of cultural courtesy. As one community leader put it, <i>"How can you be white if you are from Africa?"</i> (29)	<p>Being viewed as a foreigner meant some inherent mistrust (according to Sudanese staff themselves) and a resulting tendency to temper responses. This was evident at times.</p> <p><i>There was no way to minimise this effect during the short visits to the field sites.</i></p>
Female	This was an advantage when trying to reach the more marginalised within the community which included women.	The community elders and leaders did not show any reluctance to meet or to discuss issues of leadership and accountability with a woman. However, it would be impossible to ascertain the degree to which responses may have been different had the researcher been male.
No previous experience of South Sudan	This meant a fresh perspective and a tendency to ask why things happened in a certain way.	There may have been nuances and meanings that were not picked up in interviews.

Table 2: Factors considered in relation to the author's bias

4.2.1.4 Translation

All the interviews conducted with the community members were done with the help of translators. In Aweil East, this was always the same person – a Tearfund staff member who was also a pastor of a Christian church within the

community. In Aweil South, this was always a member of staff, but not always the same person. All the translators were male.

Between the translators, there was a big difference in their understanding of the topic. The translator in Aweil East had been responsible for beneficiary accountability as part of his role, thus he already understood the concept. In addition, he had extensive experience in translating often helping me to interpret answers by explaining the context. He also played a significant role within the community: According to the chief, he was the representative or mediator (28:21) between Tearfund and the community. Given this position, it would be naive to expect objectivity from him but all data were triangulated.

In Aweil South, the translators could understand the concept of accountability in a pre-interview explanation, but could not translate it. This became clear as answers didn't always correspond to the questions. This was verified by checking recordings with a second translator. The result was that some of the information was not useful. Prior familiarity with the concept was thus crucial in translating what it meant.

4.3 Analysis of data

The software Atlas.ti was used to store data and to identify themes that emerged across the different interviews. This was done by creating and allocating codes and memos to the text. It also allowed for a diagrammatic representation of the different themes that had been identified by the coding (see Appendix C for an example). This helped with visualising the interconnections between different points.

However, a reliance on software like this, especially when research is undertaken over a long period of time, can obscure newly-emerging themes. Therefore, the interview transcripts were reviewed at three different stages:

1. After an interview, when the transcription was complete;

2. In September 2010 all the data collected up to that point were reviewed in order to identify gaps and areas for follow-up questioning;
3. After completion of the data-gathering, all transcripts were reviewed once again.

4.4 Summary

Because of the complex nature of the subject and context, qualitative methodology was used to conduct this research. A number of external factors such as the unpredictability of the environment, the logistics required to conduct field visits and the part-time nature of the research increased the amount of flexibility required and made it difficult to control the planned schedule. This was contrasted with the willing support of the Tearfund staff and the members of the Dinka communities which ensured that required information was collected even within the constraints. In spite of the challenges with translation, local staff were willing to spend time helping to interpret not only the words, but meanings within the specific context. This proved invaluable.

One of the greatest challenges encountered was the Dinka communities' reluctance to give honest, negative examples in response to certain questions. But this in itself became one of the findings of the research. Similarly, the challenges of translating the English word 'accountability' also underlined one of the main points of the thesis.

The next chapter presents the primary data gathered using the methods explained in this chapter.

5 Findings

This chapter presents the primary data gathered between August 2009 and December 2010 in three sections:

The first section documents the practical implementation of beneficiary accountability in Tearfund's South Sudan programme. This shows what methods were used and what factors influenced the implementation.

The second section outlines the complexity of and challenges to this implementation as expressed by Tearfund staff, other agency staff and key informants. This section has a number of parallels to the Literature review chapter.

The third section presents the views of the members of the two communities in which the research was conducted. The focus is on the communities' perceptions of the NGO and the beneficiary accountability mechanisms used.

5.1 Tearfund's implementation of beneficiary accountability

Tearfund's decision to sign up to HAP was made quite quickly and easily because they were already concerned by the problems with humanitarian accountability and the principles of HAP made good sense (6:4). Implementation began in 2005 and at that time, it primarily involved raising awareness of the concept among field staff using a self-assessment checklist (10:18). But the real roll out took place in 2007 using a Good Practice Guide¹⁹ Tearfund had developed based on the HAP benchmarks. A chronological outline of the developments which took place at Tearfund's head office in the UK is shown in Table 3. These had a direct impact on the different DMT programmes who were implementing beneficiary accountability mechanisms.

¹⁹ Tearfund's Disaster Management Team Good Practice Guidelines: Beneficiary Accountability, 2nd Edition, February 2008

2005	Self-assessment checklist sent out to DMT field staff.
2005/6	Beneficiary accountability mechanisms piloted in the Pakistan programme; case study produced by Tearfund.
2006/7	Beneficiary accountability mechanisms piloted in the North Kenya programme; HAP visitors to the project compile case studies.
2007	'Good Practice Guidelines: Beneficiary Accountability' developed and introduced to senior DMT staff.
2008	Development of Tearfund's Quality Standards for Emergency Response. This was a consolidation of the different standards and codes to which Tearfund was a signatory. At the time of this research, it was the only document where all the accountability stakeholders were identified ²⁰ .
2008	Tearfund achieved HAP certification after a successful audit. This generated an action plan (known as the HAP action plan) which was reviewed biannually.
2009	Development of Tearfund's Quality Standards Field Guide to replace the various Good Practice Guideline documents. (See Appendix D for the 6 practical steps to implementing beneficiary accountability.)
2009	Tearfund develops a corporate action plan for the implementation of accountability to those the organisation aims to assist.

Table 3: Tearfund's implementation of beneficiary accountability

In the South Sudan Programme, assistance with the roll out was provided by the officer who had worked in Tearfund's North Kenya programme. Over approximately six months of 2007, he carried out training for the staff and helped with starting up beneficiary accountability in the four field sites. Similar to other DMT programmes, he put an emphasis on information sharing, beneficiary participation and complaints mechanisms – HAP benchmarks 3, 4 and 5²¹. The focus on these benchmarks was a result of instructions received from head office (10:33).

To fulfil benchmark 3, notice boards were put up within the areas of work. The aim was to publicise information about Tearfund and the specific projects thereby ensuring transparency. The decision to use notice boards came from the accountability officer and the programme director (PD) (5:42). However there was little buy-in to the idea from the area coordinators (ACs) at the time

²⁰ See http://www.tearfund.org/en/about_us/how_we_work/tearfund_quality_standards/

²¹ There was a change in the order of the HAP benchmarks between the 2007 and the 2010 standards but for consistency, the thesis refers to the 2010 standard as shown in section 2.3.2.1.

(1:23, 5:42) and as a result, the boards were not really used (see Sections 5.1.1 and 5.1.2).

For benchmark 4, there was little for the accountability officer to introduce since staff were already encouraging the community to participate in the projects. Speaking about Aweil South, one interviewee said, *“The concept of participation was not new to this community. Tearfund has been including the community from the beginning.”* (1:19) - also confirmed by (2:45, 5:72, 9:17, 27:22).

For benchmark 5, the suggested methodology was to use complaints boxes. According to the Aweil South accountability officer, these were never put in place (1:26). At the time of the research, other mechanisms were used to capture and deal with complaints (for example, see Section 5.1.2).

“At the beginning it was all about complaints mechanisms and notice boards - that was the kind of perception coming from the UK ... that's what you had to do.” (10:41). This statement raises an important point: Two very simple mechanisms were given an emphasis and this was still evident in the programme during the research period. Possible reasons for this focus are discussed in Section 6.2.

The training given by the accountability officer in the initial stages used material which had been developed at head office. But, as one interviewee put it, *“...the trainings ...tended to be incredibly theoretical and not practical. Not ...this is what we mean when we're talking about beneficiary accountability.”* (5:46).

Total staff interviewed	23
Training part of induction	8
Attended a training course	14
No training or induction	5

Table 4: Breakdown of training received by interviewees (Tearfund staff)

Out of the 23 staff interviewees based in South Sudan, 5 had received no training on beneficiary accountability (see Table 4). Others received training as part of their induction or as a standalone course and in a few cases, both.

During the research period, there was one Tearfund-run training course which included beneficiary accountability. This was attended by 8 staff, mostly expatriates. Other than that, training was provided during induction or by the accountability officers.

“Without ongoing training and full induction, staff view this as negative criticism and their attitude towards the process is negative.” (1:28). This sentiment was supported by a respondent from another NGO who said, *“...you can sort of look for the silver bullet which will make everybody understand ... It hasn’t worked like that for me and has been a matter of communicating again and again and again the understanding of this.” (37:15)*

Another component of beneficiary accountability is to ensure that staff are competently trained to do their job (HAP benchmark 2). This type of training was far more frequent and was provided through a variety of means. Similar to participation, this was not something which Tearfund started as a result of their HAP membership – it was already standard practice.

5.1.1 Implementation in Aweil East

During the first visit to Aweil East in November 2009, the project site had one staff member who was responsible for beneficiary accountability, a local staff member. The accountability mechanisms implemented were informal. Information from Tearfund was disseminated via



Figure 4: Notice board outside the Aweil East compound, November 2009

community meetings and through local leaders. Feedback or queries from the community were presented in person, usually by the leaders (4:48). There was no use of the notice board which had originally been erected as was evidenced by its state of disrepair (see Figure 4).

In spite of the lack of formal mechanisms, the community seemed happy with the methods of communication at this stage. This was according to interviews conducted during the first two visits to Aweil East.

In December 2009, a new AC was appointed. He had worked for Tearfund before, although not in South Sudan, and was strongly in favour of beneficiary accountability. As a result, he made the decision to recruit an accountability officer and three extension workers. The officer level position was more senior than that of the supervisor who had previously been solely responsible for beneficiary accountability. The new structure meant that the extension workers



Figure 5: Notice board outside the Aweil East compound in December 2010

reported to the supervisor who reported to the officer. The officer appointed was a Sudanese man but not from the Dinka tribe. The supervisor and extension workers were all Dinka Malual men from the area.

Following the appointment of the accountability officer, there was a change reported (12:107) and observed (visit to Aweil East December 2010) in the level of awareness among the team as well as in the formal mechanisms being put in place.

For example, the notice board outside the gate of the main compound had been repaired and contained information about the staff and project (see Figure 5). In addition, site specific information had been painted on boards which were to be put up in the different areas. The information, however, was all in English.

Several community groups had been formed to act as conduits of information both from and to Tearfund. Although developed just prior to the end of the research period, the communities' initial response to this idea was positive.

5.1.2 Implementation in Aweil South

Up until November 2009, this site had an expatriate officer who was responsible for ensuring accountability to beneficiaries. Reporting to her were seven local staff, male extension workers (all from the Dinka Malual tribe); one based in each payam where Tearfund ran clinics (PHCU/Cs).

She had implemented formal mechanisms, for example, each extension worker had a book in which to log complaints or queries. On a weekly basis these were brought to the office for a response from the relevant staff member (depending on the nature of the query) (1:26). There was a set time frame within which a response would be given.

At the time of the first visit to Aweil South, there were two notice boards in the programme: one outside the main compound and one outside one of the clinics. Neither had information about the project on them (see Figure 6) but from interviews it was evident that the boards had been used at one time and that information had been posted in the Dinka



Figure 6: Notice board outside the Aweil South compound, October 2009

language (30:11) (see Section 5.3, page 68). In May 2010, however, the board outside the compound was only being used to advertise Tearfund vacancies.

As the Accountability Officer explained, unlike the boards used in North Kenya, there were no glass doors to protect the information from either the weather or from being removed by passers-by (1:23, 5:42, 14:87). She said that the lack of commitment from the AC (in position before the research commenced) had resulted in funds not being released for the glass (1:23).

The greatest impact seems to have come from her relationship with the community (2:18). The community members would come with the extension workers to present their feedback in person and the Accountability Officer would then hold discussions with the community in response (ibid.). The community gave her the title of 'Mama', a term of respect. A direct outcome of this relationship was feedback from church leaders which resulted in a significant change to Tearfund's nutrition programme. The change was positive both for the beneficiaries and for Tearfund (1, 5).

As mentioned in the Context chapter (see Section 2.2.1.2), from February 2010, there were no longer dedicated staff responsible for implementing beneficiary accountability in Aweil South. During the interviews, when asked who had taken over, one of their colleagues replied, *"I think at the moment it is no-one..."* (14:31). In spite of this, during the period between February and December 2010, when the project closed, staff continued to make information available to the community, invited participation and responded to queries or complaints. The difference was that the mechanisms became less formal.

5.1.3 Programme wide factors

There were a number of factors identified at a programmatic level which affected the implementation at field level. Firstly, the senior management, specifically the PD, had a significant influence. In December 2009, a new PD joined Tearfund's South Sudan Programme and having worked for Tearfund in two other DMT programmes, she had considerable experience of the internal systems and standards. She emphasised the implementation of quality standards, including beneficiary accountability, more than her predecessors had done and this made a visible difference in the project sites. For example, the AC

at Aweil East began to conduct regular training for his staff which included modules on beneficiary accountability.

Secondly, at a strategic review in July 2010 the senior management team made a decision to place greater emphasis on beneficiary accountability in the programme. This influenced implementation simply by raising the profile and awareness among the staff.

Similarly, DMT programmes were required by Tearfund's head office to report against the HAP action plan biannually, the corporate action plan on a quarterly basis, and to report on any community feedback received on a monthly basis. These requirements acted as reminders to staff and so were also influencing factors.

The steps taken to implement beneficiary accountability correlated closely to the HAP standards. The accountability mechanisms employed were quite simple and in some cases, seemed to have been used for no specific reason other than they had worked in another programme. The simplicity of the mechanisms contrasted with the complexity revealed by interviewees' definitions and understanding of the concept.

5.2 Complexity and challenges

5.2.1 Complexity

As a comparison to the Literature review, interviewees were asked to give their understanding of the concept of 'accountability'. At a senior management team meeting held in Juba in October 2010, attending staff²² were asked to define accountability in short phrases or sentences. Most identified the aspect of answerability in their definitions; only one identified enforceability. Three examples are given (17):

²² At the time the senior management team had 11 members with 9 different nationalities. English was the first language for 6 of the 11.

“Being held responsible for actions, and their outcomes/ impact, by others who are affected by these actions or have a right to influence them.”

“Being responsible to another person for the impact of your words, action, attitudes and behaviour, and responding to feedback from that person when it is given.”

“Making someone do what they said they would do – consequences if not.”

Staff were also asked to represent their own accountability within their role in Tearfund by drawing accountability webs which “...reflect parties’ perceptions of who is accountable to whom in an organization.” (Gelfand et al., 2004, p. 143). The arrows in the diagrams represent the direction of accountability. A selection of these are shown in Figure 7 - Figure 12, the captions include the role of each person.

The webs show the different personal interpretations of accountability, highlighting the subjectivity of the concept. Some webs are more complicated and show more awareness of indirect accountability (e.g. Tearfund’s accountability which indirectly becomes the individual’s accountability). Some show interrelated accountability (e.g. where different stakeholders are in turn accountable to each other). The main point is the vast difference with which each individual perceives their own accountability.

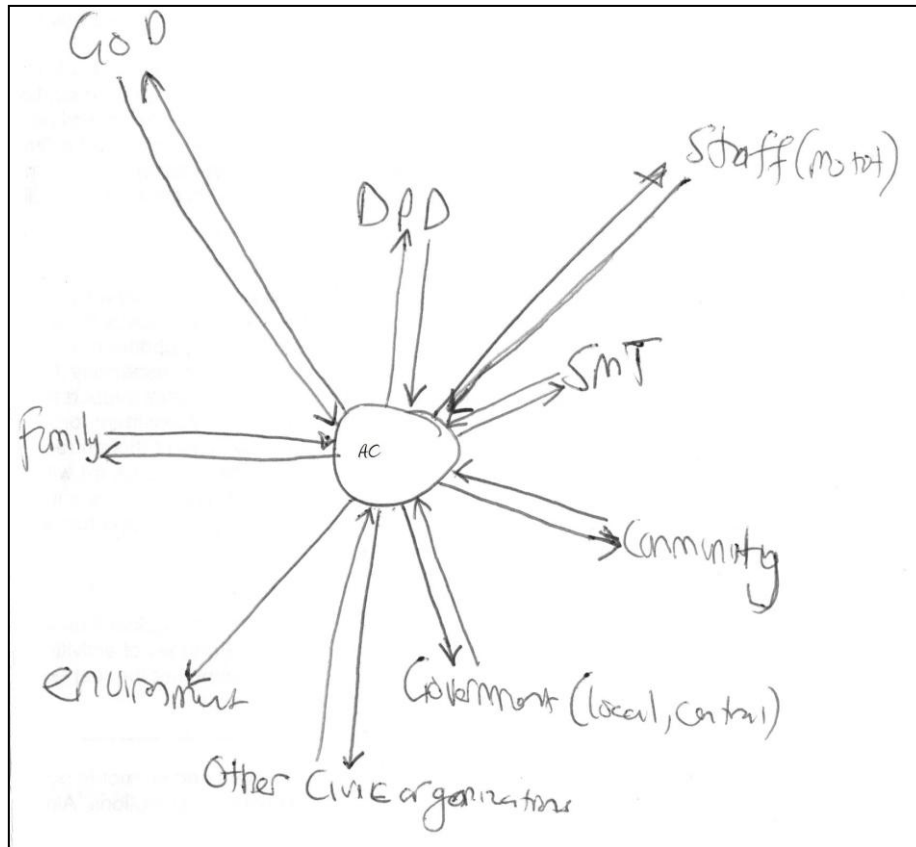


Figure 7: Accountability web - Area Coordinator

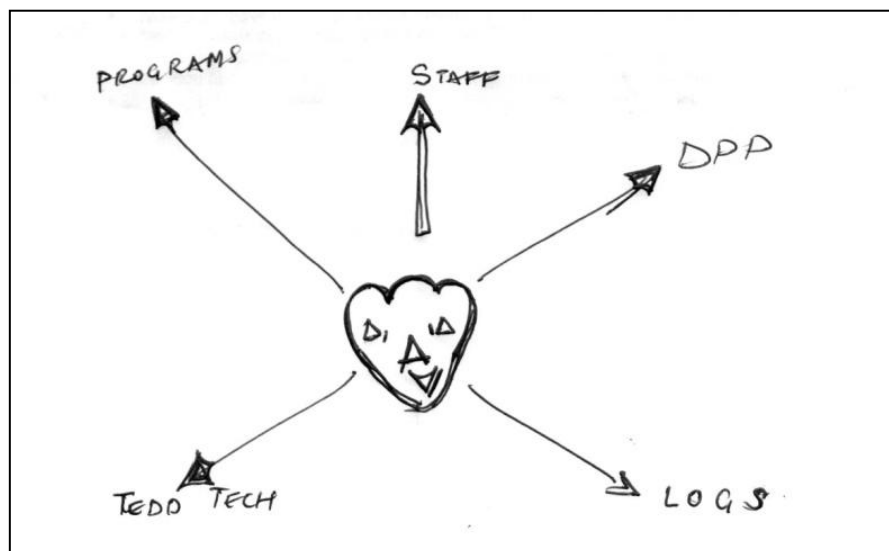


Figure 8: Accountability web - Technical Logistics Manager

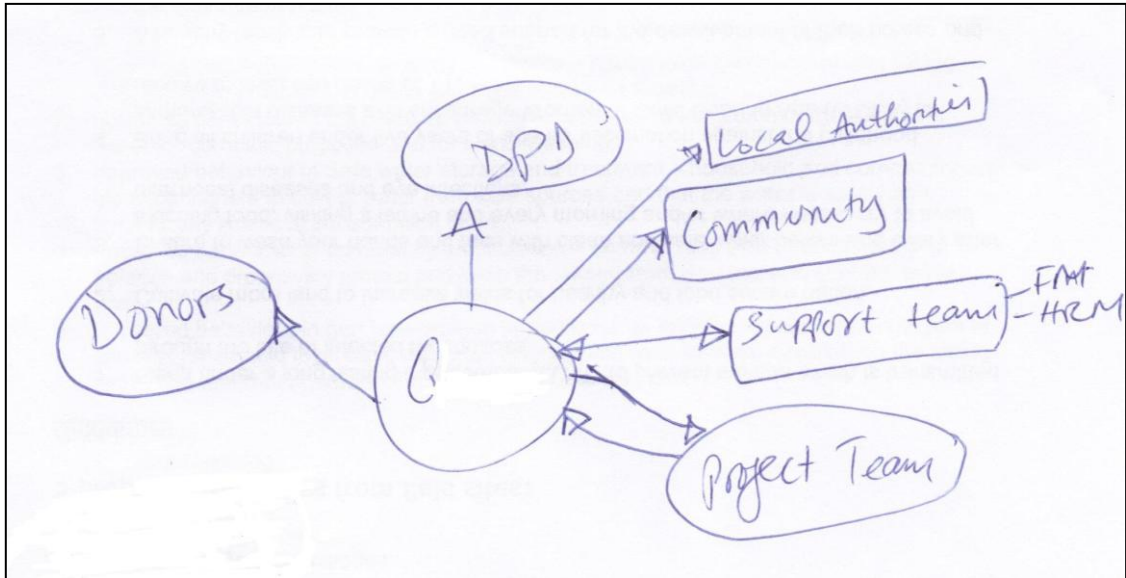


Figure 9: Accountability web - Area Coordinator (Aweil East)

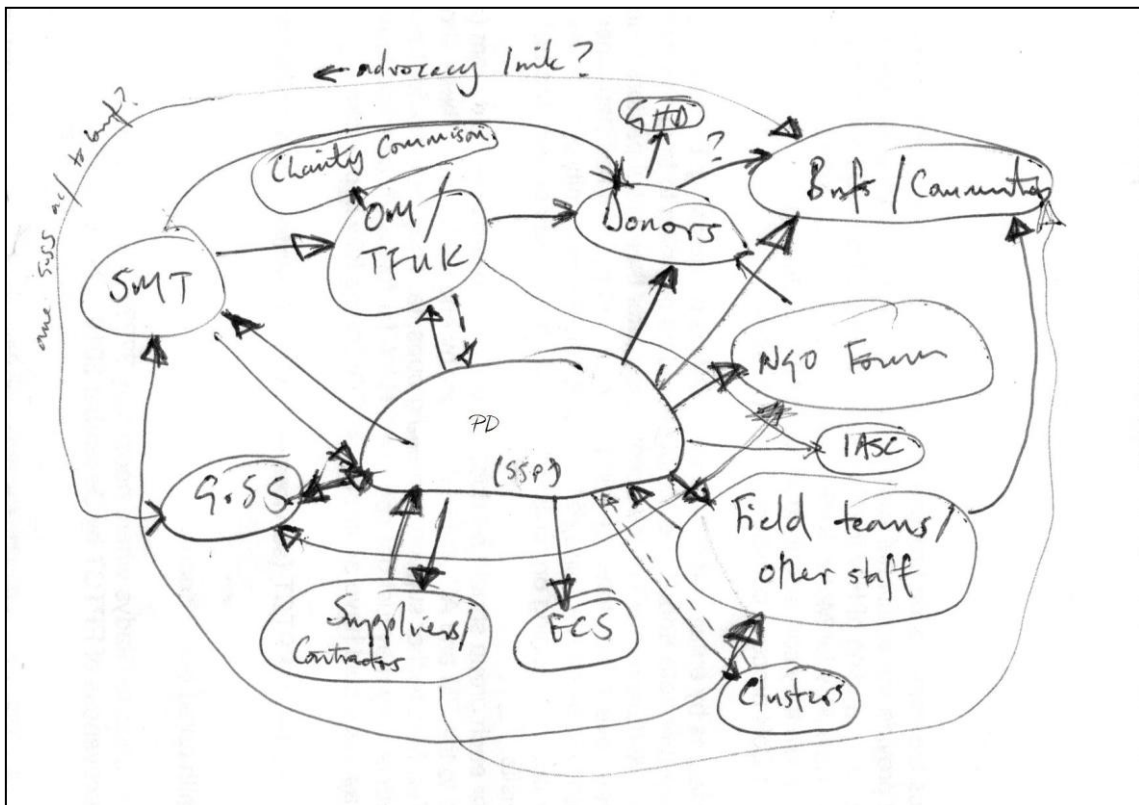


Figure 10: Accountability web - Programme Director

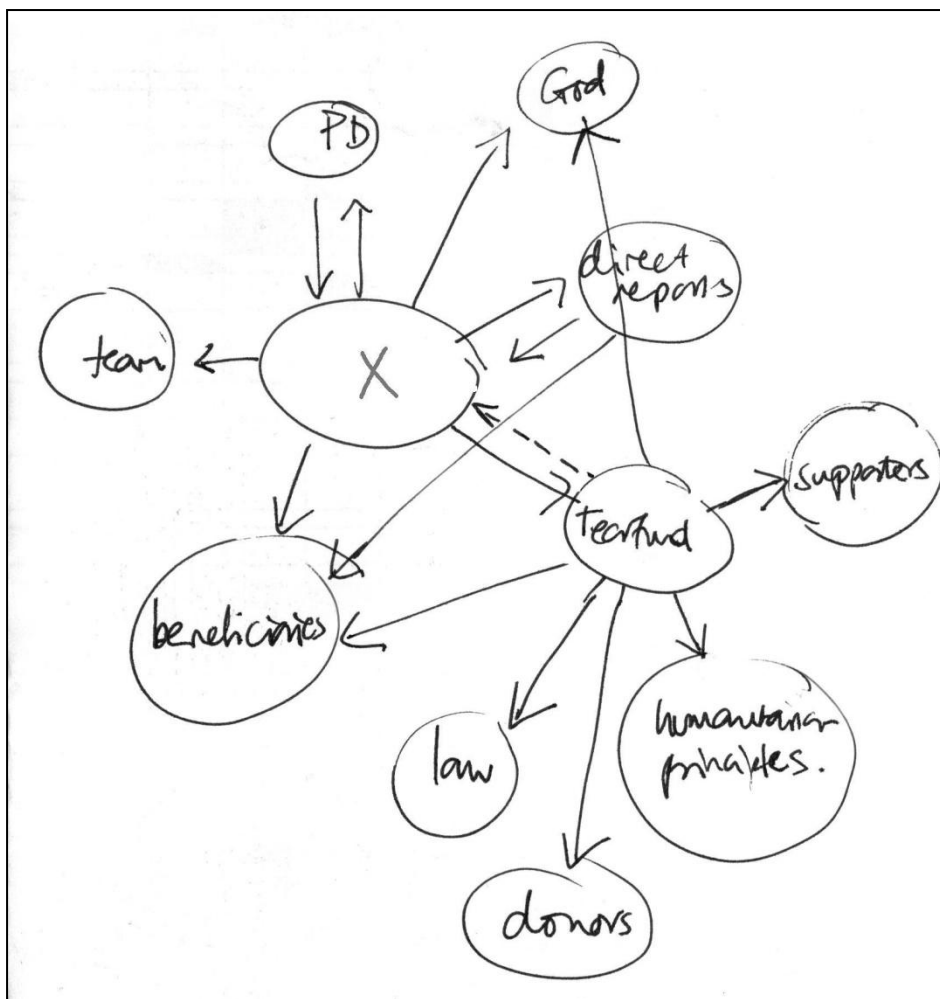
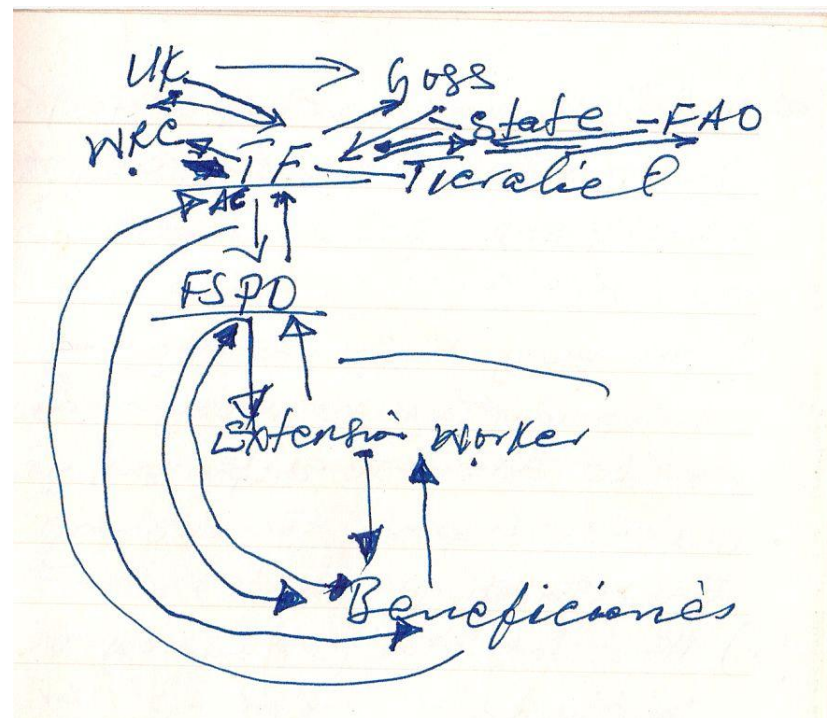


Figure 12: Accountability web - Deputy Programme Director

Figure 11: Accountability web - Food Security Project Officer (Aweil South)



When speaking specifically about beneficiary accountability, there were different levels of understanding among Tearfund staff. Firstly, there were a number of different terms used for 'beneficiary accountability' (also discussed in Section 3.2.3). For example:

"I always want to call it 'humanitarian accountability'" (5:46).

"I don't like the term 'downward accountability', I don't like the term 'beneficiary accountability' ... I prefer just to talk about accountability to the people we work with." (10:10).

One staff member consistently referred to 'community accountability' (2) but the majority used the term 'beneficiary accountability'. This was most common simply because it was the most readily understood. As the International Director said, *"...for me 'beneficiary' is an unhelpful term and it's got connotations but in my view it is better than 'downward'" (6:18).*

Similar to Tearfund, one of the other three NGOs included in the research also used the term beneficiary accountability (37:11). Another used 'humanitarian accountability' specifically in order to convey their accountability to other stakeholders such as non-beneficiary community members and local authorities (38). The third didn't have a specific term (36).

Apart from the difference of opinion on terminology, different levels of comprehension were also evident. The examples which follow start with those that were least clear on the meaning of 'beneficiary accountability'.

"...what we did for the community or what we are doing to the community, the results ... of it, what comes out of what we have done for them." (11:7).

"...we have the ... [accountability officer] who is in charge of beneficiary accountability, following up what the beneficiaries need, what they have done..." (14:18).

These two explanations were given by Sudanese staff. Their definitions showed that they understood it had something to do with the services provided to the

community but were either unclear on the exact meaning or were unable to articulate the meaning.

A group discussion with the project manager and several of the project officers in Aweil East captured the concept more accurately. This group was mostly Sudanese but there were also two expatriates:

- It is how the beneficiaries relate to us in the programme - it should be a two-way relationship.
- It includes the feedback that beneficiaries give to us.
- Their [beneficiaries] participation in the programme.
- Transparency - we share who we are and what our intentions are in a transparent way with the community.
- Recognition that the project is theirs, it's for them and about them.
- We are accountable in the end for what we do and whether we do what we said we would. (15:11)

More senior staff in Tearfund and other agencies, most of whom were expatriates, offered the following explanations:

"...if you have a group of [community] leaders who are willing to come to you and tell you that your programming is wrong, that's what we're talking about." (5:68)

"...it's just cultivating that attitude: one of openness and transparency, of respect, of humility that would really be an indicator as to whether you're being accountable or not. And that is something which is subjective and can't be measured by a standard." (37:23). This quotation presents a crucial point which is also illustrated by the accountability webs: the abstract and subjective nature of accountability. As this interviewee points out, it is difficult to measure.

One interviewee put it like this, *"...the problem with it is it's a dynamic and not a project..."* (5:38). This was echoed by others (6, 10) but the reality was that some interviewees did perceive beneficiary accountability to be a project. For example, the AC for Aweil South said that when new staff arrived, they heard that there was another sector or project called 'accountability' being implemented alongside the other sectors such as health care and agriculture (2:24). As a member of another agency put it, *"People look at the standard and say, 'If I tick the box here, here and here, then we must be accountable to beneficiaries,' which isn't actually true. It's trying to communicate much more than the standards, it's about the essence of what is behind it"* (37:15).

Apart from the different definitions given, translating accountability proved very difficult when talking to non-English speakers. A number of interviewees noted this: *"...sometimes the literal translation of accountability in a different language makes this very difficult."* (12:111).

"...I think in this context, translation is... I mean there are so many problems with it; incredibly difficult." (36:27).

To get around this problem, some interviewees said they used illustrations in discussions. For example, the Accountability Officer in Aweil South would ask the community to think of those who held power over them and how they would want that power to be used (1:15).

Consistent with the literature, the definitions of 'accountability' varied considerably. While senior staff, most of whom were expatriates, tended to have a fairly comprehensive understanding, they were also more likely to discuss its desirability than the complexity of its meaning. In contrast, the more junior staff, typically recruited locally, did not fully understand it. The complexity of 'accountability' was compounded by the problems with translation. These varying levels of comprehension among staff were evident both in relation to 'accountability' and to the specifics of 'beneficiary accountability' which led to some of the challenges to implementation.

5.2.2 Challenges

5.2.2.1 Complexity and context

The complexity of the term and the resulting misconceptions had negative consequences for the implementation of beneficiary accountability. For example, the Accountability Officer in Aweil East said that his colleagues viewed his position as a form of policing mechanism: He was viewed with suspicion and given no support (16:3). This was echoed by one of the project managers who had been present at the time of the initial training in 2007. She said that at the time, the team had asked the Accountability Officer, *“Okay, so now you are going to be the policeman?”* (3:5). Another interviewee said, *“...instead of understanding the role of community accountability officers ... they just assumed that they are working a sort of security thing for the organisation... so that was really de-motivating.”* (2:10).

In general, junior staff felt that beneficiary accountability mechanisms were aimed at monitoring their performance. This correlates with the point made in Section 3.2.1.3, that the process of requiring accountability essentially indicates a lack of trust. This feeling seemed to be reinforced by allocating responsibility to one person: *“Accountability needs someone to get it going but if that person stays too long, it begins to feel like policing.”* (9:5)

In Tearfund, responsibility for implementation at each field site sat with the AC (6:23, 9:10) but was usually delegated, for example, to the accountability officers. However, as Tearfund’s field guide says, *“it is... important that accountability is understood to be everyone’s responsibility; each team member has a part to play.”*²³ While making it everyone’s responsibility may have reduced the feeling that it was a policing mechanism, this also had problems: *“The problem was I think Tearfund knew that everyone was supposed to be responsible for it so no one was.”* (5:76). Staff want to know exactly what is required from them as individuals when they are told it is everyone’s

²³ Tearfund’s Quality Standards Field Guide (Standard 3:Accountability), First Edition, December 2009

responsibility. As one interviewee said, *“...it does sometimes scare people into thinking it's another responsibility, something else I have to do.”* (37:11).

One reason is the time constraints of a relief environment: *“...it was just another thing... our programme was struggling to actually run a health care clinic much less sit down with the community and be accountable to them.”* (5:50). In this context, most staff have to work extra hours to meet their deadlines and so they become very task-oriented. *“..you know many times it is very tempting to just ...start giving out your services and you want to catch up with time...”* (11:24). However, in spite of her statement, this interviewee went on to describe the benefit of making the time to sit down and chat with the beneficiaries. She and a number of her colleagues noted the importance of building relationships even though it was time consuming. *“If you have good community relationships, you are already accountable to your community.”* (10:42).

5.2.2.2 Relationship and trust

The staff in Aweil East also spoke of relationships; they felt that their individual conduct towards the community was very important (15:29). This was further supported by the community leaders when discussing the change of ACs in December 2009 (see Section 5.1.1). The former AC had held the position for three years and had developed a good rapport with the community. When he left, the leaders said that Tearfund had *“crossed the river and left them behind”* (16:4) which, as explained in Section 3.3, is a euphemism for division, a lack of harmony in a community. This loss of a single individual was significant to the community because he was someone with whom they had developed a good relationship, they trusted him. As one interviewee put it, *“...accountability is highly correlated with trust and trust is extremely difficult to build with an institution. It's about individuals...”* (36:41).

As discussed in Section 5.1.2, another example was the accountability officer in Aweil South who developed a good relationship with the community. *“...this quality of relationship with the people that we're working with is a major factor in determining whether we have success or not.”* (37:27)

Relationships with the community were adversely affected by the high staff turnover as noted by a number of interviewees: *"...in terms of accountability... with a (sic) staff turnover, it is very difficult in the set up."* (12:107). In South Sudan, this became more evident because projects frequently continued in one area for years at a time (as explained in Section 2.1.2). This meant that communities, who were mostly static, were constantly being introduced to new people: *"We've got people coming on one-year contracts, two-year contracts... the institutional memory is non-existent and the Sudanese are here, they are here forever, they've got institutional memory."* (21:50). This made it difficult to develop trust between the NGO and the community (36:41).

5.2.2.3 Culture's influence

Possibly one of the greatest constraints identified by the research was the reluctance of community members to provide the NGO with negative feedback. One of the staff based in Aweil East, herself Sudanese, explained this in light of Sudanese culture: *"...there is a cultural aspect of when foreigners generally come to your community and if they have come with a good intention, you welcome them. And [you] just say 'yes' because [you] know [they] have come with a positive thing that will leave a positive impact on [your] lives."* (13:119). This was echoed by one of the key informants who, when talking about my research, said, *"How open they'll be with you, I don't know because another issue between the NGOs and the Sudanese community is trust and it's tied in with a whole lot of things like Sudanese hospitality, and they don't want to say anything bad to a guest."* (21:32).

Similarly, NGO staff felt that the reluctance to give negative feedback was related to a reluctance to upset a potential donor. A key informant put it this way, *"...they're not going to upset the donor because you are the donor and if they say the wrong thing to you, maybe money won't come."* (21:35)

"Because I am vulnerable, I am in need it silences me from asking so many questions... So because they have nothing, they will go with whatever is offered. This is where the problem is." (20:20)

The Food Security Project Officer in Aweil South gave an example of how farmers would not tell the truth about what they had harvested: *"When you come to the farmers and you ask them, 'What have you harvested?' They say, 'Nothing! The floods have destroyed, or the drought has destroyed [everything]; nothing I have harvested!'"* (14:19). However, it's easy to understand why a farmer would be reluctant to tell an NGO that the harvest was good if that same NGO is distributing seed and tools to farmers in need.

But although this is understandable, the NGOs need honest feedback if they are going to run effective, responsive projects (10:42). *"I'm sure, I mean I know, that there are things that are wrong with these programmes but these are not things that communities feel comfortable as individuals, as a group, bringing to you. So in that sense ... it's [beneficiary accountability] a very challenging thing to implement effectively and to get the most out of."* (36:7).

"...it's a real problem that people don't want to offend you and therefore have real difficulties in raising issues that would otherwise bring you to account." (37:36)

This issue was observed during the interviews with community members. In one particular group (27), a criticism of Tearfund was mentioned in passing. Later in the conversation, when discussing how problems would be handled, the group said, *"We have never had any problems with Tearfund here"* (27:27). Referring to the earlier point of criticism, I asked whether they would not consider that as a problem. The group were instantly visibly uncomfortable and chastised the man who had raised the criticism. It was only after much reassurance from the translator that they were prepared to talk about the way in which it was handled. But the group continued to insist that this was not really a problem (27). Similarly, two other groups also said that there had *"never been any problems"* (28, 30).

While hesitation to criticise an NGO was obviously a factor, criticising anyone openly went against the Sudanese culture. For example, in Aweil South, the

health committee²⁴ reported that the drugs which should have been dispensed in Tearfund's clinic were being sold in the market. This would have forced people to purchase drugs which they should have been able to access free of charge. As this affected the whole community, the Accountability Officer suggested calling a community meeting to raise the issue. However, when it came time for the committee to explain what they had witnessed, no-one was prepared to speak (1:42). Similarly, in other instances, although they were aware of a problem, they refused to report it (ibid.). This was confirmed by one of the key informants, *"You'll find that at many Sudanese meetings, they won't criticise somebody to their face, it's very important that everybody saves face."* (21:33).

5.2.2.4 Power dynamics and responsiveness

The difficulty of soliciting honest, negative feedback from the community was further complicated by the NGO's limited ability to respond to feedback. *"The major limitation is our ability to change what we're doing in response to the feedback."* (9:18). Tearfund's South Sudan programme was governed by the strategies and policies of donors, the GoSS and Tearfund UK, as well as by global standards and best practice. These tend to be more powerful factors in determining an NGO's actions than feedback from a beneficiary community.

This was demonstrated in Aweil East where the community felt that the work of Tearfund could improve by upgrading one of the Primary Health Care Units (PHCU) to a Primary Health Care Centre (PHCC): *"...if they give us a PHCC, things will improve in the community"* (34:23). But this conflicted with Tearfund's strategy at that time which was to slowly reduce their work in primary health care. The programmatic strategy for Tearfund's work in South Sudan, which was based on a number of different factors, took precedent over the opinions of the community in Aweil East.

Another example came from the Aweil South project. In this instance the conflict was between the community's needs and the strategy of the donor. Feedback

²⁴ This is the committee selected by the community to oversee a primary health care unit/ clinic.

received from the community indicated that more water points were needed in the area and this was verified by Tearfund staff. One of the donors expressed an interest in funding Tearfund to provide a certain number of new boreholes in the area. However, when the Haiti earthquake struck in January 2010, donor funds intended for South Sudan were diverted to Haiti. Tearfund was unable to source alternate funding and so the requests were unmet.

One staff member of another agency captured this dilemma when she said, *"It starts with so many assumptions on their [beneficiaries] side and so many constraints on our side..."* (36:56). Beneficiaries assume that NGOs have the resources and power to respond to them: *"...they believe an NGO has money... they know we are resourceful, we have the resources so when they cry out for help, we are always there and we can help. After all, we came here to help."* (13:72) and also confirmed by (14:51, 22:31). But as discussed in Section 3.2.3.1.2, NGOs must work within the strategies of their more powerful stakeholders in order to survive and that means they lose the flexibility to be responsive to the less powerful. One interviewee put it like this: *"I have never seen a program that does [beneficiary] accountability that actually says, 'You have some sort of power dynamic in this relationship'."* (5:38)

The range of challenges identified by the interviewees underlines the complexity and demonstrates the elusiveness of the concept (as discussed in Section 3.2.1). Furthermore, these are contrasted with the relative simplicity of the mechanisms implemented. As Tearfund's International Director said, *"I am increasingly conscious of a gap between aspiration and actual practice."* (6:30). Like many of the authors quoted in the Literature review, while desirable, accountability is difficult to put into practice and especially so within this context.

5.3 The communities' perception of beneficiary accountability

Because of the complexity of translating accountability, the discussions with members of the community, local leaders and government authorities centred on their perception of Tearfund, the way Tearfund had conducted themselves,

the relationship they had, how problems were handled and how information was passed between Tearfund and the community.

In general, NGOs were viewed favourably by members of the community. *“For me, I stay here because of NGOs on the ground”* (29:14). This statement was made by an elder who had returned from a refugee camp in Sudan (the north) when he heard that an NGO had moved into the area (Aweil East). In a group discussion, a woman said, *“The people who work for Tearfund have come from far away because they are committed to working with the poor.”* (31:12).

“The way Tearfund does things is good for us. They allow us to comment and participate. Participation is good.” (34:18). The leader of the women’s group in Aweil South said that Tearfund involved and worked together with the community, including leaders like herself (25:10); also confirmed by (27, 30, 34). According to one group in Aweil East, Tearfund had involved the community right from the start of the project (which was well before 2007 and the roll out of beneficiary accountability mechanisms). They said that Tearfund met with the community to ask what was required. They told Tearfund what their priorities were and that is what Tearfund started to work on (27:22). They said: *“It is good to consult the community.”* (27:41).

When discussing communication between Tearfund and the community, in contrast to the emphasis put on notice boards by the organisation, only one group of women in Aweil South actually mentioned the notice boards as a source of information (30:11) (also mentioned in Section 5.1.2) but none of the other community members referred to the boards. Three staff members referred to the low levels of literacy in the community as a hindrance to the use of notice boards (1, 2, 4). This point was confirmed by a Knowledge, Attitude and Practice (KAP) survey undertaken by the staff in Aweil East in December 2010 which showed literacy levels to be 24% among men and just 1.8% among women.

Instead of the notice boards, the methods of dissemination mentioned by interviewees included community meetings, information given via community

leaders or the Southern Sudan Relief and Rehabilitation Commission (SSRRC) representative and written communication to government officials (25, 29, 30, 32, 34). The method most frequently mentioned was the community meetings. The SSRRC representative in Aweil South described information from Tearfund as well-disseminated (23:14).

However, the research showed that there was a difference in what people knew depending on whether they lived close to the Tearfund compound or in more remote villages. Information was not as well disseminated to beneficiaries in more distant villages. This was partly because information filtered out from the Tearfund compound to the people in the immediate vicinity informally and supplemented the information disseminated by more formal means.

In addition, the more marginalised members of the community, such as the elderly, were not as well informed as others (35). In most cases, this was because they did not always attend community meetings. For example, an elderly man explained that he no longer attended community meetings because when he spoke, no-one listened to him (35:13).

Similar to the notice boards, no interviewees mentioned complaints boxes as a method of feedback. When asked directly, the women's group in Aweil South said that they preferred verbal communication because if they used a complaints box *"...what would they do if they did not get a response?"* (30:18). Staff in Aweil East felt that complaints boxes could be abused but that if someone took the time to come to the Tearfund compound, then the matter was serious (15:32). In Aweil South members of the community used the complaints mechanism to get back at local staff members by falsifying complaints (1:40, 2:10) which seemed to happen in other areas as well (21:96).

Instead, the preference was for verbal contact with Tearfund and this was typically via someone appointed to speak on behalf of others. In most cases this was the chief or elders (32:10, 34:4, 6): *"...they work through leaders, ...when there is something happen (sic), the community may report to the leaders and then the leaders come [to Tearfund]."* (4:48).

Others spoke of the local staff members as representatives, for example the Aweil East Supervisor. *"It is like there is a barrier or a limit between us and [the supervisor] is the one who fills that gap. He stands between us and Tearfund and acts as the representative for both."* (28:21). Also confirmed by (4:50, 18:18).

The use of one individual to represent the group was observed on a number of occasions during the research. At group meetings, one person would respond to all the questions. Others would only speak if specifically asked for their opinion. One group of women (32) told me that since they had appointed the speaker they were happy for her to answer the questions. This did not mean that the group remained silent; there was consultation when necessary.

The elders explained that the use of a single representative was a way to present confidential information. They felt that if a complaint was brought by a representative, then Tearfund would not know where the original statement had come from (29:17). However, the translator felt that confidentiality was generally not a concern. He said that because people could not write, they spoke openly. He used the example of the research interviews and said that even with him present to translate, the people were not afraid to speak openly (4:64). This was confirmed in a number of other interviews (11:39, 28:18, 32:16).

Regardless of what the reason was, the community preferred to use individuals appointed as representatives. Interestingly, the staff felt that this gave the representatives the power to manipulate or distort the messages (18:19). They preferred to receive information directly from the individual who had the query or complaint.

In relation to complaints, interviewees explained the process which they would follow. First of all, the leaders would determine whether the problem was something which should be resolved within the community or whether it should be raised with the NGO (25:12, 27:38, 29:30). In both sites, people said that Tearfund operated an 'open-door policy' which meant that whenever there was any problem they felt free to go straight to Tearfund and raise the issue (27:28)

(Also 4, 25, 30, 31, 32, 33). *“The Dinka are a frank people. They will tell you. If there is something in your heart, why keep it?”* (23:28).

In the event of a lack of response from the NGO, the next step would be to take the issue to the SSRRC (25, 27, 29) or the county commissioner (27, 29). The SSRRC representative interviewed agreed that as a last resort, they would be prepared to sanction an NGO (23:11). The Minister for Humanitarian Affairs and Disaster Management confirmed that the role of the commission is to act on behalf of the community: *“You know the community have the final say. When they say we are not comfortable with the NGOs, immediately my mandate is to make sure that I implement what they have said.”* (20:30).

However, the actions of the community appeared to contradict the complaints process. As already discussed (see Section 5.2.2, page 64), most interviewees were reluctant to mention problems between them and the NGO – they repeatedly claimed there had been no problems. But when problems did occur, the methods employed to deal with them were different from the process described above and circumvented the complaints mechanisms put in place by Tearfund.

For example, during my visit to Aweil East in December 2010, there was a disagreement between the local traders and Tearfund. Tearfund had agreed to purchase seed from local farmers in the area for distribution to others as part of their livelihood project. In addition, agricultural hand tools were to be procured from local blacksmiths. The intention was to benefit the local market at the same time as saving the cost and logistics of procuring items from suppliers in one of the towns.

This was communicated at a meeting and tenders were invited in keeping with Tearfund and the donor’s procurement procedures. When the successful bidders were informed, some of the local traders took exception because they had not been awarded the whole tender themselves. They raised the issue with Tearfund staff who explained the process and made the documentation available for inspection. Although a fair process had been followed, the traders

were not happy and so they threatened the safety of the relocatable staff and 'arrested' two of the local staff. The issue took over two weeks to resolve and forced Tearfund to compromise their own procurement systems – something which, as the most senior manager present, I had to approve on the grounds of staff security.

This incident occurred within the same two week period in which the chief told me that: *"Tearfund are like friends to us - they come and help us in our homes just like a friend does. Therefore I cannot allow you to be mistreated."* (28:21). In my opinion, threatening the safety of Tearfund staff was mistreatment but obviously that was not the chief's perception. This illustrated the difference in our interpretation of the same incident.

In a separate incident, the community heard that Tearfund was building a base in the closest town to Aweil East. Instead of approaching Tearfund to ask for clarification, they went directly to the commissioner to ask whether Tearfund were moving out of the area. Since the building of the base was not going to affect the work in Aweil East, it had not occurred to the AC to inform the community or the commissioner. Nevertheless, the community were upset about the decision having been made without consultation. This incident is very similar to one which is related by Deal (2010) in Section 3.3.

The third example was given by the Food Security Project Officer in Aweil South. Farmers who disagreed with new methods of farming had a way of communicating this: *"...they will not say directly to us but ...they will withdraw slowly."* (14:63).

These three examples show that the community had ways of dealing with problems which circumvented the mechanisms provided for giving feedback. Perhaps more importantly, the staff expected more direct communication from the community and were confused by the indirect methods used. A Sudanese staff member summarised it as follows, *"...even if we can find a methodology of doing something so that we are accountable ...People come with a different interest, not the interest we want them to take"* (13:52).

The difference between the NGO's perception of the accountability mechanisms and those of the community are shown in Table 5.

NGO	Community/ beneficiaries
Honest feedback is expected.	It is more important save face (or avoid shame) than to express the truth.
Where formal accountability mechanisms are provided, it is expected that these would be used: 1. By individuals; 2. Before using alternate methods.	Where formal mechanisms are provided: 1. Feedback was provided via representatives, not by individuals. 2. Other methods were often used instead of the NGO's mechanisms.
The nature and likely impact of a decision determines the level of engagement with the community.	Regardless of the nature or likely impact of the decision, the community want to be consulted.
When a decision is dependent on other factors or stakeholders, the NGO expects that to be understood by the community.	Community expect to be able to influence a decision regardless of other stakeholders or factors and, in the extreme, will resort to vengeance.
Mechanisms are set up to provide confidentiality and to follow a procedure with complete impartiality.	The preference is for relationship and patronage.

Table 5: Contrast between the NGO and the beneficiaries' view of accountability mechanisms

5.3.1.1 Community leadership

In order to understand the accountability structures in place within the community, I asked about leadership, decision making and power-holders. A group of leaders in Aweil East explained the process through which a chief is elected:

The community will meet and discuss the potential candidate and his strengths. Once they have held the discussion they will agree and that constitutes a vote. The elected person will then ask the community, 'Do you want me to work with you as you have elected me?' If the community agrees, then he is elected and becomes the leader. The candidate also has the right to decline (28:08). According to another interviewee, government authorities also have a say in who is elected and therefore they would also be consulted (22:10).

The leaders said that the characteristics that are desirable in a chief are:

1. They must be able to address issues so that there is harmony in the community.
2. They must be able to bring peace and security.
3. They must be able to deal with bad behaviour among the community. (For example, if some members of the community want to fight with another tribe, the leader should be able to calm them down and in that way, ensure peace.)
4. They should be able to represent the community to the government. (28:14)

The emphasis on harmony and peace supports information contained in Section 3.3.

When discussing the election of a leader, one of the elders said that if a good man is poor, it is unlikely that he will be elected as chief because people want him to be in a position to help them financially (28:5). The group agreed that this is unfortunate but it is common. This point was also made in Section 3.3, page 31 and confirmed by a key informant (21:74).

Having been elected, a chief can also be held to account through a process which can result in him losing his position. A meeting will be called where the community will present their grievances. The chief then has a chance to explain himself or give an answer. He can accept the community's demands and therefore will be allowed to continue. However, if he refuses and continues in his ways, they will re-elect someone else (28:10). There were no examples given so it was not clear how often this happens.

When asked about decision making, a number of interviewees talked about it being a consultative process during which any member of the community had the opportunity to speak including women and children (25:14, 30:20, 32:14, 34:16) (also mentioned in Section 3.3). Once the consultation is complete, the

final decision is made by the chief. *“Once the chief...makes a decision, that’s final ...There is a chain, a process with his other executive members. After they have all said, ‘Now Chief, you can decide,’ he decides and they agree with that and the community listen.”* (13:56).

The women’s group in Aweil South said that the consultative process of decision-making gave everyone the power to make decisions (30:24). But, as already discussed (see page 69), one elderly man felt his voice was not heard at the meetings. Similarly, in a different village, two widows said that while they were allowed to offer their opinion, they knew that their views were not often considered (32:14).

Chiefs were not the only leaders to employ a consultative process in making decisions. Church leaders also used consultative processes and were willing to explain their decision if questioned (4:72, 26:10). Similarly, the SSRRC representative spoke of his preference for consultation (23:11). Interviewees said that it was their experience that NGOs also consulted the community when making decisions that affected them (30:22, 27:41). *“Meeting is very important - it can achieve many things.”* (29:10).

Deng's (1984) opinion on the centrality of ‘cieng’ in the culture was confirmed by the supervisor at Aweil East. He said that it is very much a part of Dinka culture and translated it as ‘living’ but agreed that there can be good or bad ‘cieng’. He also said that it is ‘cieng’ that makes a Dinka respect a human being. This includes dignity, respect, compassion and equality. He said that in practice it means that the Dinka will respect and relate to the individual staff members instead of the organisation.

Without being able to ask the community members directly whether or not they considered the mechanisms to constitute accountability, my observation was that they did not. Their preferences for interaction were clearly different in that they sought relationship rather than systems. They preferred not to say what was wrong or what they disagreed with but they had their own way of communicating that. When they felt they had been wronged, they tended

towards vengeance rather than consultation with the NGO as shown by the example of the traders in Aweil East (see page 71) and as discussed in Section 3.3 (see page 31).

5.4 Summary

There were a number of factors that influenced the implementation of beneficiary accountability in Tearfund's South Sudan programme (see Table 6 for a summary).

Influencing factor	Demonstrated by...	Results in...
Complexity	Different definitions	Accountability viewed as a project
	Subjective interpretation (accountability webs)	Difficult to measure accountability
	Staff misconceptions	Staff feel undermined/ mistrusted
Culture	Staff perception (positive or negative)	Different understanding/ division among staff
	Community reluctance to give negative feedback	Mechanisms have limited use/ meaning
	Emphasis on relationships	Importance of the individuals versus the organisation
Context	Reference to time constraints	Focus on the process
	Staff turnover	Loss of relationship with community
	Task-oriented environment	Viewed as a project
Power	Influence of donor/ NGO strategies, host government policies	Limited responsiveness of NGO to beneficiaries
	Community reluctance to give direct feedback	Use of intermediary

Table 6: Factors that influenced implementation

These findings demonstrate the gap between the concept and the practice which was mentioned in the Introduction Chapter (see Section 1.3). The concept, which is complex and abstract, is not always understood and it is not easy to implement in a task-oriented context. It is not surprising, perhaps, that

the beneficiaries seemed to prefer their own means of holding Tearfund to account rather than the mechanisms offered to them.

6 Discussion

6.1 Introduction

The aim of this research was to analyse the factors influencing the implementation of beneficiary accountability in an NGO's relief programme in two Dinka communities in South Sudan. The research found a wide range of different factors but a number of these were linked to the complexity of the concept and the insufficient consideration given to that during implementation. Others were related to problems specific to beneficiary accountability; problems which are inherent and very difficult to resolve.

6.2 The complexity

Tearfund's concern for accountability of humanitarian NGOs was demonstrated by their willingness to adopt the HAP principles (see Section 5.1). Translating these good intentions into reality involved broadening existing accountability to include all stakeholders. The existing systems were aimed at the more powerful stakeholders like financial supporters or the Board of Directors and tended to employ managerial accountability processes. With the inclusion of new stakeholders, the beneficiaries, for example, new systems needed to be developed.

At the head office, Tearfund's approach to implementation was fairly comprehensive, for example, in developing training materials, piloting different approaches and capturing what was learnt (see Section 5.1). Training materials explained and justified the need for beneficiary accountability as well as setting out the steps to implementation. But the perception of staff responsible for implementation was that it was predominantly about complaints boxes and notice boards (see page 49). This would indicate that the emphasis in the materials was wrong (too much on the 'how' and not enough on the 'what') or that the staff chose to focus more on the process than the concept itself. From the findings, it seemed to be a combination of both.

The complexity contained within the English word 'accountability' was not considered in the implementation. Tearfund's materials only included HAP's definition and added a few extra lines to explain accountability in light of humanitarian assistance. It would seem that like a lot of authors, Tearfund's head office staff made the assumption that everyone knows what accountability is about and why it's desirable (Dubnick, 1998). The majority of the materials only explained how to implement beneficiary accountability but didn't explain either the specific or the broader concept in any depth. The result was shown in the diverse definitions given by staff, the subjective interpretation of accountability as demonstrated by the accountability webs and the misconceptions held by some staff for whom the meaning was literally lost in translation.

In addition, staff seemed to choose to focus more on the process than the concept. From my professional experience and from the findings of this research I believe that one reason is the time constraints within which humanitarian staff operate (see Section 5.2.2.1). The heavy workloads mean that there is a tendency to focus on exactly what has to be done – it is a very task-oriented environment. So even for those who understood accountability, negotiating the complexity was difficult amidst the busyness of a humanitarian programme. But more importantly, it is easier to report on the tangible mechanisms implemented than on the more intangible aspects of accountability such as the quality of the relationship between the NGO and the community (see Tearfund's definition on page 24). As a member of another NGO said, it is difficult to measure accountability because it is subjective (see page 60). It is a lot easier to report that a notice board has been put up and is being used to publish project information to the community. As a result, accountability was seen to be a project rather than a paradigm.

In the South Sudan programme the emphasis on the process was evident from the start. The Operations Manager noted that the accountability officer hired to roll out beneficiary accountability seemed to focus on activities such as putting notice boards up, while the actual concept was not well communicated to the

staff (9:6). The resulting misconceptions held by some staff were a factor that hindered the ability of the accountability officers to do their job. Their colleagues viewed them as policing agents and refused to support them. As one officer said, *“The problem is not with the beneficiaries but with the staff”* (1: 38). At the same time, individual staff members played a significant role both as those who motivated implementation, such as the new AC in Aweil East (see Section 5.1.1), and as those with whom the community connected, such as the accountability officer in Aweil South (see Section 5.1.2).

Since the roll out of beneficiary accountability in 2007, Tearfund’s materials have incorporated the learning from their experiences and improved. The Field Guide talks about the need to contextualise accountability mechanisms, to consider the requirements of different groups within each community (for example, elderly people) and to ensure that staff fully understand the concept as well as the practice. But in spite of this, during the research period, the focus was still on the latter.

The mechanisms implemented by Tearfund were closely associated with the HAP benchmarks and are typically classified as components of managerial accountability. So while the specific mechanisms differed, it was essentially the same type of accountability employed for the beneficiaries as for the donors and Board of Directors. But since the aim of managerial accountability is usually to allow for control from a distance (Hilhorst, 2003), it is not the most appropriate type of accountability for an NGO to employ towards their beneficiaries. Furthermore, it seemed that the Dinka community did not recognise these systems as accountability. They were, however, familiar with moral accountability which they demonstrated through their adherence to the principles of ‘cieng’. Perhaps this would have been a better type of accountability to employ towards this community.

The insufficient attention given to the complexity may be one of the reasons why the gap between the concept and the day-to-day implementation still remains. This multi-faceted, multi-directional, chameleon-like concept has been simplified into a set of steps which, within the time-pressured world of

humanitarian assistance, have quickly become ‘accountability’ but, when compared to the definition, there is little basis for this equation.

6.3 Structural difficulties

The insufficient consideration given to the complexity is not the only reason for the limited success in implementation: There are underlying complications with the concept of beneficiary accountability.

Firstly, a key component of accountability is answerability which requires agreement between the NGO and their beneficiaries on what constitutes acceptable behaviour (see Section 3.2.1.1). As one interviewee said, *“...if you’re accountable to somebody, you are responsible to them for whatever it is that has been agreed between the two parties.”* (10:6). The HAP benchmarks specify that beneficiary communities must give consent to any project activities before they are undertaken but beneficiaries have very limited influence on what activities are carried out (see page 66). These are determined by the strategies of the NGOs and their donors and therefore it is likely that, at best, beneficiaries can refuse to allow an NGO to carry out some or all of their activities in that area.

But this problem can never be resolved because although beneficiaries are the *raison d’être* for NGOs, they cannot ensure the work of an NGO continues – only the financial donors can do that. As Uphoff (1995. p. 21) puts it, *“Thus, proponents of ‘making NGOs accountable to their beneficiaries’ face a structural constraint that cannot easily be done away with, however commendable this might be according to certain democratic or normative theories.”*

In addition, beneficiaries do not set the standards by which NGOs work (see Section 5.2.2.4). These are set by national and international bodies and laws. While most beneficiaries would agree to the majority of these standards, it is possible that they do not agree with all of them. For example, the Dinka Malual are a patriarchal society and therefore are unlikely to agree with gender equality

standards. During the research, there was no evidence that these standards were discussed in any depth with the Dinka community.

Arguably, it is not necessary for beneficiaries to agree with these standards; this is one of the stakeholder conflicts that make NGO accountability extremely difficult, as discussed (Sections 1.2 and 3.2.2). But working to standards with which beneficiary communities might disagree is essentially an imposition of foreign values, a point raised by The Listening Project (see Section 3.2.3.2). The more important point, however, is the absence of agreement because this is essential to answerability, one of the main components of accountability.

Secondly, enforceability, also a key component of accountability, is missing in the relationship between NGO and those they are assisting. Even if there was agreement on what is acceptable, there is no way for beneficiaries to sanction an NGO whose performance falls below what has been agreed. It is only possible for NGOs to be held accountable and to make themselves accountable to stakeholders who have the power to impose some form of sanctions in the event of failure. But beneficiaries, such as the Dinka communities in this research, do not have that power, a point which HAP themselves make (see Section 3.2.3).

It is interesting to note that in most of the discussions, community members referred to the role of the SSRRC in monitoring NGO activities. It was their belief that the SSRRC, or the local commissioner, would act on their behalf if necessary (see page 70). This use of an intermediary is similar to the way that the Dinka people rely on their chief to mediate with other tribes or with government, for example (see Section 5.3.1.1). Clearly, they expected NGOs to be held to account and they seemed comfortable with a patron, a stakeholder with power, being the one to mediate on their behalf. This is a possible solution to this particular problem and was in fact suggested in the Rwandan report (Steering Committee of the Joint Evaluation of Emergency Assistance to Rwanda, 1996) (see Study III, chapter 9). However, this would nevertheless constitute accountability to the intermediary and only indirectly to the beneficiaries themselves.

Finally, community members interviewed in this research showed a reluctance to provide honest, negative feedback to an NGO (see page 64). This is not the case in all contexts: A few interviewees gave examples of other contexts where beneficiaries were comfortable using complaints mechanisms. But in South Sudan, criticising the NGOs who were providing much-needed services was counter-intuitive; it's a culture where saving face is more important than honesty. This was captured by one of the key informants who said: "*I would say that truth is another concept that we [Westerners] don't share with the Dinka...*" (22:35). In contrast to the expectation inherent in complaints mechanisms – that feedback will be honest – in the Dinka culture, openly expressing a complaint cuts across their central principles of unity, harmony and respect. These are the principles of 'cieng' (see Section 3.3).

Without honest community engagement, feedback mechanisms and participatory approaches have little value in terms of accountability. This opinion was expressed by seven of the interviewees. If the community won't honestly express their wishes, concerns and opinions, the NGO can only assume how to be accountable.

6.3.1 Culture's influence on accountability

The influence of culture on accountability goes beyond the reluctance to offer negative feedback. The fundamental differences between the way that people from collectivistic and individualistic societies communicate and determine acceptable behaviour make it very difficult to develop cross-cultural accountability mechanisms.

In collectivistic societies, what constitutes acceptable behaviour tends to be well known within the community (see Section 3.2.3.1.1). It becomes known through discussions, meetings and the transfer of information via the close networks of kinship and other forms of alliance within the society. Within this context, the emotion of shame is often a strong motivator with the result that exposing failure is avoided. This point was made in the Literature review (see Section 3.2.3.1.1) and also restated strongly by one of the key informants who spoke about the

reluctance to bring shame to anyone, but especially to a foreigner (see Section 5.2.2.3).

This is in contrast to individualistic societies where guilt tends to be a stronger motivator. Since guilt often triggers a desire to make amends, the exposure of information is seen as a positive step towards reparation. In this type of society systematic, well-documented accountability mechanisms which rely on transparency, impartiality and truth are commonly employed.

Speaking of this contrast, one of the key informants put it this way: “...[in Sudan] it goes back to relationships, and NGOs don't like this because we're so open and transparent, everything must be systematic, it can't be based on relationships. But in fact, it should be.” (21:109)

The important point is that the type of accountability documented in this research works in a guilt-motivated, individualistic society where people are familiar with democratic ideals of holding delegated authority to account. Many humanitarian NGOs are based in this type of society because this is the most common among developed nations. But these ideas do not prevail – and indeed may not even exist – in a shame-motivated, collectivistic society which is more common in developing nations. And these countries are where humanitarian assistance is most often needed. Chew and Greer (1997) and Velayutham and Perera (2004) argue that to implement Western, individualistic accountability mechanisms in collectivistic societies can be counter-productive.

The insufficient consideration given to culture's influence on an individual's interpretation of accountability has played a part in making implementation difficult, especially for international NGOs. Similarly, the other structural difficulties inherent in beneficiary accountability combine to make it particularly challenging to implement effectively. Furthermore, when the efforts made to adhere to the HAP standards are considered, the audience for those efforts is questionable.

6.4 The real audience

The formation of HAP and the rapid growth in their membership is a signal of the good intentions of NGOs such as Tearfund. Clearly, members are concerned about abuses like those reported in the Rwandan report (see Section 2.3.1) and have sought to broaden their accountability to include their beneficiaries.

But HAP is a self-regulatory body and membership is voluntary meaning that those NGOs who choose not to join an organisation like HAP remain unregulated. Essentially, they could continue to deliver aid in a vacuum of accountability without sanction. Even those who are members of HAP face very limited sanction in the event of failure as one interviewee pointed out: *“HAP doesn't have any power over us [NGOs] and also the community doesn't have any power over us. So it [beneficiary accountability] just remains the concept.”* (12:123).

The difference is that organisations who seek some form of accreditation are looking for a means to separate themselves from others, to indicate that they are credible and trustworthy organisations. It's a way to signal their virtue (Gugerty, 2009). As HAP puts it, *“The value of certification is the confidence and trust that is established by an impartial and competent assessment by HAP auditors”*. (HAP International, 2010b)

Notwithstanding that HAP-certification does indeed indicate that an organisation has both the means and standards to reach that distinction, the question relevant to this research is, ‘For whom is that signalling most relevant?’ The recipients of humanitarian assistance, such as the Dinka communities in this research, don't need a certification stamp to tell them whether an NGO is good or bad. And importantly, it would be unlikely to help them even if they did know, since they seldom have a choice over which NGO delivers aid to them. So, again, who is the certification for?

As discussed in the Literature Review (see Section 3.2.3.1.3), often there is a distance between those who fund and those who deliver aid. Funders rely largely on information provided to them in order to determine the effectiveness of an NGO's activities. This usually comes in the form of reports and publications which are the NGO's own interpretation of the reality. It is this audience who would appreciate additional evidence of an organisation's credibility and trustworthiness. And therefore, the audience for beneficiary accountability is the NGO's financial contributors not the recipients of the aid.

This is not to say that mechanisms such as those being implemented by Tearfund would not benefit the recipient community because they would. These mechanisms are simply good practice for an NGO delivering aid. In fact, a number of interviewees referred to the fact that most of the mechanisms implemented were not new (for example see page 49) but rather it was the equation of these with beneficiary accountability which was new: *"...very often it is part of what [NGOs] are doing already, it's just framed in different terminology."* (37:11)

6.5 Conclusion

This research began by asking two questions:

1. Can an organisation certified by HAP truly claim to be accountable to their beneficiaries?
2. Are the mechanisms implemented in the name of beneficiary accountability appreciated by the beneficiaries themselves, or are they more attractive to the donors and supporters of the NGO?

As a result of this research, it is my opinion that within this context even HAP-certified organisations cannot truly claim to be accountable to their beneficiaries because of the structural difficulties discussed in this chapter.

Secondly, within this specific context, since the beneficiaries did not use the mechanisms provided to hold Tearfund to account, it is unlikely that they viewed

them to indeed be accountability mechanisms. *“It’s only accountability if that community say it is accountability”* (9:8). In contrast, during my time in South Sudan, a number of donor representatives expressed their approval of Tearfund’s HAP-certification. So my conclusion is that the mechanisms implemented by Tearfund were appreciated more by the financial supporters than by the beneficiaries.

6.6 Summary

The intentions of the NGOs, as signalled by their membership of HAP and other similar initiatives, are important considerations for their supporters and critics. These ‘signals of virtue’ are not only indicators of trustworthiness but also of the mission and values of these organisations; they set an organisation apart from others (Gugerty, 2009). Adherence to the sort of standards set out by HAP is a form of professional accountability which is valid and necessary just as different types of accountability are necessary for an NGO’s different stakeholders.

But what is also necessary is for NGOs to recognise the complexity of accountability; the valuable and largely untapped learning on the implementation of accountability in the public sector; and, most importantly, what it is that the beneficiaries themselves actually want.

This research has contributed to the gap in the literature by providing an in-depth study of the challenges faced by NGOs implementing accountability to the recipients of their assistance. Rather than simply discussing its desirability, this thesis addresses some of the difficult questions about one of the new ‘acts of faith’²⁵ of the humanitarian aid world. Considering the importance of the subject and its current popularity, more work is needed and specific recommendations are outlined in the final chapter.

²⁵ See reference on page 26.

7 Recommendations

In this final chapter, recommendations are made for NGOs, for HAP and similar initiatives, and for academics and donors.

7.1 NGOs

Although it is very challenging, and in certain situations impossible, to truly be accountable to recipients of assistance, it is possible to improve NGO accountability in general; to improve NGO staff's understanding of accountability; and to increase the involvement of community members. The following recommendations are made in relation to these three areas.

1. Carry out and document an 'accountability stakeholder' analysis. Considering the challenge of identifying an NGO's primary stakeholder (see Section 3.2.2), it is essential to map the different stakeholders to whom accountability is due. Ideally, this should show how conflicts would be resolved but it may not be possible to anticipate all of these. Importantly, the document must be disseminated to all staff as well as to stakeholders. This will help staff to understand their responsibilities more clearly; it will demonstrate the organisation's commitment to all stakeholders; and assist in determining the different types of accountability which are required.

2. Different types of accountability are needed for different stakeholders (see page 23). While most NGOs automatically employ a range of different mechanisms, it would be useful to document these and define what type of accountability they reflect, for example, managerial or professional. Being deliberate about the type of accountability employed for each stakeholder group will help staff to understand the breadth of the concept. Furthermore, making this information available to all stakeholders will increase the transparency of the organisation. (See Day and Klein (1987) for more information on the types of accountability.)

3. Put greater emphasis on the meaning of ‘accountability’ when training staff. The evidence shows that a common understanding of ‘accountability’ is often assumed. However, this assumption is inaccurate. The concept is complex and difficult to understand particularly when translated (see Sections 3.2.1 and 5.2.1). Therefore, ensuring that there is a common understanding of the word is essential – even among those whose first language is English. Materials and training should focus on explaining the concept itself rather than the practicalities of implementation. Particular attention should be given to allaying concerns that accountability mechanisms are really a type of policing mechanism.

4. Ensure that all staff are clear about their roles and responsibilities. Given the time constraints of the humanitarian operating environment, it is important to clarify the tasks necessary to ensure accountability to all stakeholders. This should be more detailed than what is included in a typical job description. For example, in South Sudan, the PD developed a matrix to show who was responsible for what in the cycle of producing donor proposals and reports.

5. Appoint field-based staff whose role is to liaise with the community. Although this research showed that ‘accountability officers’ were perceived as policemen, there are a number of ways to avoid this. Firstly, avoid the use of the word ‘accountability’ in the job title. Given that it is not easily translated, it may be misunderstood. In addition it perpetuates the misconception that accountability is a project which can be implemented. Secondly, recruit people with the right attitude and personality for the job. They should not be task-oriented but relational, respectful and compassionate (see section 3.2.3.2). Thirdly, allow these staff the time it takes to develop relationships and trust. Recognise that it will be difficult to define and even more difficult to report on this role because it will be variable and subjective.

The appointment of these staff should not reduce the responsibility of other field staff to develop good relationships with members of the community in which they are working. Tearfund staff repeatedly said that the way they as individuals approached the community was very important (11, 13, 14, 15, 21). They said

their relationships with the community determined the level of participation and engagement. More importantly, the community themselves attached significance to individuals with whom they had developed relationship and trust (for example, see page 63).

6. Consider implementing moral rather than managerial accountability to recipient communities within collectivistic societies. This would be far more effective and more likely to be recognised as accountability by the community themselves. However, it would involve dedicating time to understanding the culture and developing relationships which would be very difficult to achieve in an emergency relief setting and would require dedicated personnel (as already mentioned). Furthermore since this type of accountability is relational and subjective, it is very difficult to measure or report on. Nevertheless, if an NGO considers their beneficiaries to be their primary stakeholders, then it is necessary to find accountability mechanisms which are recognised as such by the community themselves. For more information on moral accountability, see Hilhorst (2003).

7.2 HAP and similar initiatives

1. Draw attention to the complexity of accountability in training materials and training courses. This research found that the lack of a common understanding among staff created a number of challenges to the implementation (see Section 6.2). Help trainees to understand the concept and the complexity contained within it.

2. More comprehensive research into the links between accountability mechanisms and improved quality of aid would be useful to NGOs and donors alike. Since there is such a close link in HAP's materials, it would make sense if the research was facilitated or at least published by HAP.

3. The participation debate has thrown up some very similar concerns to this research and if discussions have not already taken place, it would be worth

engaging with those involved (for example, see Cooke and Kothari (2001)). Here there is scope for sharing learning and solving common problems.

4. As mentioned in the Discussion chapter, there is some valuable learning available from the public sector, for example, the National Health Service (NHS) in the UK. Although the working environment is so different, the challenges faced are very similar. Since a lot of the lessons learnt have been well documented, this information would be helpful to NGOs and could easily be disseminated to them via a website. Some such articles are listed under both the References and Bibliography sections.

5. It would be useful to clarify the different types of accountability – specifically managerial, moral and professional – in training materials. NGOs should employ a combination of these for different stakeholders and having this information made available through training materials or short articles would be useful.

6. HAP should work with member organisations that are willing to pilot different types of accountability in different cultures. Specifically, versions of moral accountability should be trialled within humanitarian programmes in collectivistic societies.

7.3 Academics and donors

1. Apart from the additional research which is mentioned under HAP's section above, it would also be worth supporting work like The Listening Project. The views and opinions of the recipients of aid and development are presently not well represented (see Section 3.2.3.2). Having more insight into these views would help NGOs and donors to improve aid effectiveness.

2. Further study of the influence of culture on accountability and how this might affect the work of NGOs is crucial. It would be best carried out by academics since it should be an in-depth study possibly carried out by researchers with an anthropological focus. The usefulness of such research would reach beyond the

NGO sector to the public and private sectors given the influence of globalisation and the multi-cultural nature of most workplaces today.

3. A comparative study of the challenges faced by NGOs and those already well-documented by the public sector in developed countries such as the UK would be useful. This could be done as a short study and published as a journal article.

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APPENDICES

Appendix A Interview questions

A.1 General staff Juba and field:

- What does accountability mean to you?
- Who are you accountable to? (Accountability web.)
- What do you understand by the term 'beneficiary accountability'?
- Where and when did you learn about it?
- How is beneficiary accountability implemented in the programme? (who implements, who decides, how, what)?
- Why is it implemented (in your opinion)?
- What makes it effective (or not)?
- If it was up to you, what would you do to make sure we are accountable to beneficiaries?

A.2 Leadership Juba level:

- What is your understanding of the term beneficiary accountability? (Discuss terminology)
- What was/is being done within the programme to implement beneficiary accountability?
- Who is responsible for what in terms of implementation?
- In your experience, what helps and what hinders implementation?
- What would/do you consider as successful implementation? (examples)
- If it was up to you, what would you do to ensure that Tearfund is accountable to our beneficiaries?

A.3 UK based staff:

- What do you understand by the term beneficiary accountability? (Discuss terminology)
- What steps are taken in operational programmes to implement accountability?
- Who is responsible for what in terms of implementation?
- What do you consider as successful implementation? (examples)
- What are some of the factors that contribute to successful implementation?
- If it was up to you, what would you do (change) to ensure that Tearfund is accountable to our beneficiaries?

A.4 Community members:

- What do you know about Tearfund?
- What information does Tearfund give you?

- How do they give you the information?
- Can you give me an example of when you have given information to Tearfund?
- What can you do if there is a problem and Tearfund do not resolve the problem?
- How are decisions made in this community?
- Who has power to make decisions?

A.5 Other agency staff

The aim was to leave this as unstructured as possible allowing the interviewee to introduce their learning and their thoughts. The following questions were only used as guidance if necessary.

- What is your general opinion of beneficiary accountability? (discuss terminology)
- What works well when implementing accountability mechanisms?
- What model do you use? (look for who is responsible for what, how they train staff, etc.)
- More specifically, do you try to explain the concept itself to beneficiaries or do you just implement it? If you explain it, how do you do that?

Appendix B Details of Interviewees

No	Name	Nationality	Gender	Designation/Group	Site*	Type of meeting	Date held	Duration
Tearfund staff								
1	Rebecca Mutuku	Kenyan	F	Accountability Officer	AS	Semi-structured interview	10/10/2009	2hrs
2	Ambaye Zekewos	Ethiopian	M	Area Coordinator	AS	Semi-structured interview	05/11/2010	37 mins
3	Dorothy Muchaki	Kenyan	F	Health Project Manager	AS	Unstructured interview	18/04/2010	12 mins
4	Emmanuel Achual	Sudanese	M	Senior Accountability Supervisor	AE	Semi-structured interview	30/03/2010	28 mins
5	Kelsey Hoppe	American	F	Deputy Programme Director (Nov 2008 - Aug 2009)	J	Semi-structured interview	24/01/2010	33 mins
6	David Bainbridge	British	M	International Director	UK	Semi-structured interview	23/08/2010	26 mins
7	Ben Webster	British	M	Operations Officer for Southern Sudan and Afghanistan	UK	Semi-structured interview	23/08/2010	29 mins
8	Girma Foggi	Ethiopian	M	Area Coordinator (Jan 2010 - present)	AE	Unstructured interview	23/03/2010	45 mins
9	Jon Kennedy	British	M	Operations Manager for Southern Sudan and Afghanistan	UK	Semi-structured	01/09/2010	31 mins

						interview		
10	Jane Petty	British	F	Programme Director (Dec 2009 - Nov 2010)	J	Semi-structured interview	07/08/2010	49 mins
11	Jane Juan, Selina Ayangi	Sudanese	F	Nutrition Nurses	AS	Semi-structured interview	10/05/2010	18 mins
12	Edward Santiago	Sri Lankan	M	Deputy Programme Director (Sept 2009 - Nov 2010); Programme Director (Dec 2010 - Mar 2011)	J	Semi-structured interview	05/08/2010	37 mins
13	Carol Aporo	Sudanese	F	WATSAN engineer	AE	Semi-structured interview	25/03/2010	25 mins
14	Taban Simon Stanley	Sudanese	M	Food Security Project Officer	AS	Semi-structured interview	26/03/2010	26 mins
15	Aweil East team			Project Manager, Food Security Project Officer, Area Logistics Officer, Health Promotion Project Officer, Health Project Officer	AE	Focus group discussion	29/03/2010	55 mins
16	Michael Bimo	Sudanese	M	Accountability Officer	AE	Unstructured interview	03/12/2010	
17	Senior Management Team (SMT)	Sudanese		4 females, 7 males from the SMT and additional 1 female and 1 male staff.	J	Focus group discussion	27/12/2010	1hr 10 mins

18	Aweil East team	Sudanese		Project Manager, WASH Project Officer, WASH Engineer, Food Security Project Officer, Human Resources Administrator, Accountability Officer, Health Systems Project Officer, Health Promotion Project Officer	AE	Focus group discussion	29/11/2010	1hr 45 mins
19	Accountability extension workers	Sudanese	M	3 male staff members	AE	Semi-structured interview	04/12/2010	
Independent opinions								
20	His Excellency, James Kok Ruer	Sudanese	M	The Minister of Humanitarian Affairs and Disaster Management, GoSS		Semi-structured interview	30/12/2010	29 mins
21	John Ashworth	British	M	Worked in Sudan since 1983 in emergency relief, development, education, peace, political analysis and advocacy with church-related agencies		Semi-structured interview	19/03/2010	54 mins
22	Father Michael Barton	American	M	Catholic Priest working among Dinka Malual for more than a decade and in South Sudan for longer		Semi-structured interview	14/12/2010	19 mins
Community leaders								
23	Kon Manyang	Sudanese	M	Former Deputy Secretary of the SSRRC in Aweil South	AS	Semi-structured interview	12/05/2010	20 mins
24	Simon Akuei Door	Sudanese	M	County Agricultural Department Head	AS	Semi-structured interview	10/05/2010	15 mins

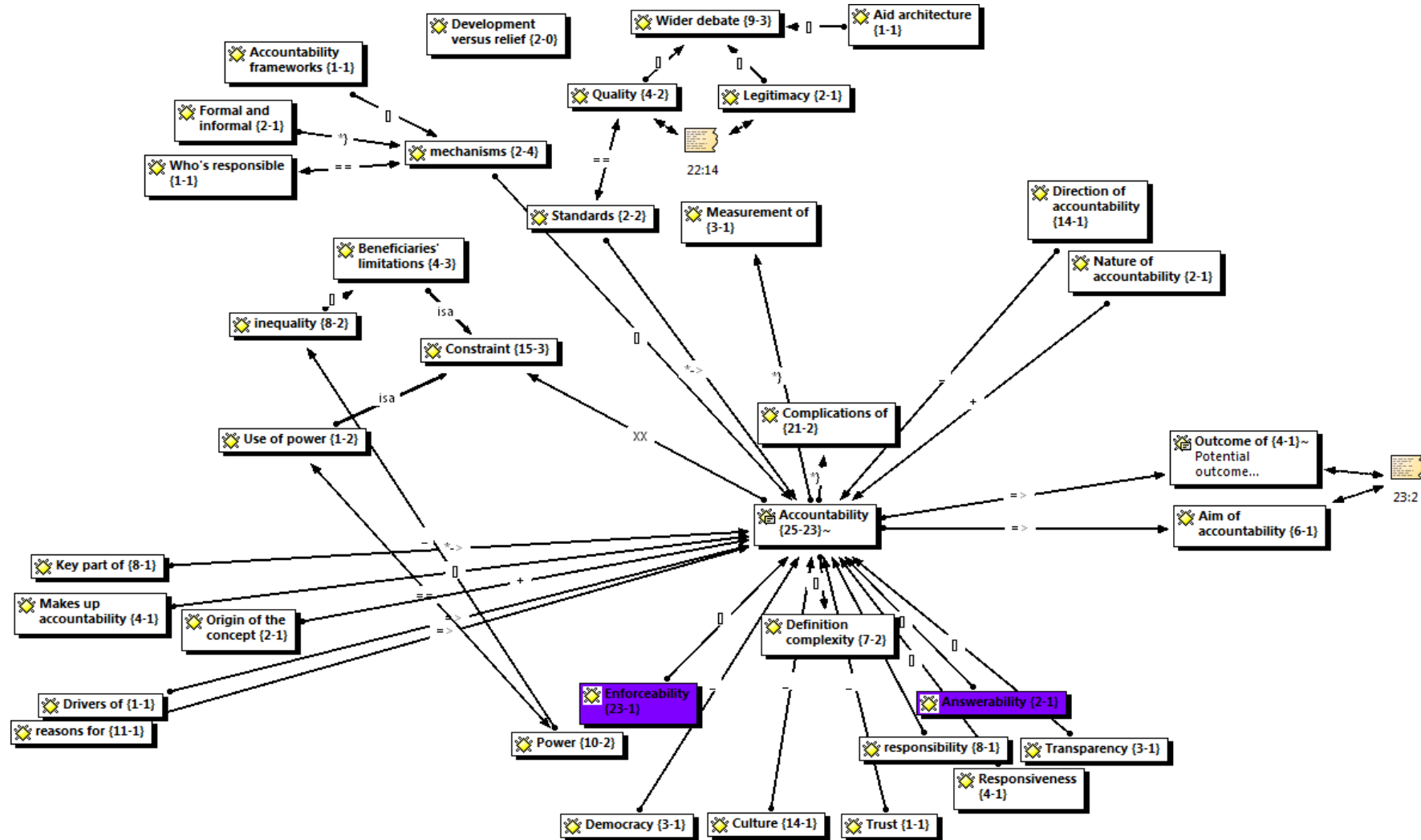
25	Mary Achol	Sudanese	F	Leader of the women's group and government employee (payam level)	AS	Semi-structured interview	11/05/2010	23 mins
26	Catholic church leaders	Sudanese	M	Priest and 2 leaders	AS	Semi-structured interview	11/05/2010	48 mins
27	Church leaders	Sudanese		9 male and 4 female leaders	AE	Focus group discussion	13/05/2010	1hr 13 mins
28	Chief and elders	Sudanese	M	8 leaders all male	AE	Focus group discussion	02/12/2010	1hr 20 mins
29	Community leaders	Sudanese		14 male and 2 female including subchiefs, Health and WASH committees, women's group, school headmaster, market traders group	AE	Focus group discussion	13/05/2010	1hr 45 mins
Community members								
30	Women's group	Sudanese	F	3 members of the women's groups	AS	Semi-structured interview	11/05/2010	31 mins
31	Farmers group	Sudanese		54 male and 6 female farmers	AE	Focus group discussion	26/03/2010	14 mins
32	Widows	Sudanese	F	2 widows	AE	Semi-structured interview	03/12/2010	35 mins
33	Women's group	Sudanese	F	21 female members of a savings group	AE	Focus group discussion	03/12/2010	25 mins
34	Susannah Arek	Sudanese	F	Elderly widow	AE	Semi-structured interview	04/12/2010	50 mins
35	Kiir Bulu	Sudanese	M	Elderly man (recently returned	AE	Semi-	04/12/2010	40 mins

				from refugee camp in the north)		structured interview		
Other agency staff								
36	Charlotte Scawen	British	F	Deputy Country Director - Agency 1	J	Unstructured interview	03/01/2011	48 mins
37	Alistair Punch	British	M	Monitoring and Evaluation Officer - Agency 2	J	Unstructured interview	27/04/2010	44 mins
38	Anonymous	Zimbabwean	M	Monitoring and Evaluation Officer - Agency 3	J	Unstructured interview	16/12/2010	19 mins

*Key to site codes:

AE - Aweil East
AS - Aweil South
J - Juba
UK - London, UK

Appendix C Diagrammatic representation of codes used for analysis



Appendix D Practical steps to implementation

Taken from Tearfund's Quality Standards Field Guide, First Edition, December 2009, these steps refer to the implementation of beneficiary accountability.

Step 1: Obtain the informed consent of beneficiaries and ensure their ongoing participation from assessment through to implementation.

Step 2: Set aside the resources needed – funds and staff – to support beneficiary accountability.

Step 3: Make information on your organisation and your programme publicly available.

Step 4: Ensure thorough induction, appraisal and development of staff.

Step 5: Establish a system to hear and respond to feedback.

Step 6: Monitor the accountability system and act on the feedback received.